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GENERAL HEADINGS.

CURRENT TOPICS	231	EFFECT OF LIQUOR CONTROL ON DRINK	248
WORKMEN'S ACCIDENTS AND WILFUL		AND CRIME	248
MISCONDUCT	234	LAW STUDENTS' JOURNAL	248
THE LINCOLN'S INN VINES AND FIG		OBITUARY	248
TREE	235	LEGAL NEWS	244
REVIEWS	236	COURT PAPERS	244
CORRESPONDENCE	236	BANKRUPTCY NOTICES	245
NEW ORDERS, &c.	240	PUBLIC GENERAL STATUTES	245

Cases Reported this Week.

Aspinall's Settled Estates, Re. Aspinall v. Aspinall	239
Cohen, Re. Cohen v. Cohen	239
George Cording (Lim.), Re.	238
Herbert v. Samuel Fox & Co. (Lim.)	237
Heywood (Deceased), In the Goods of	239
Horlock v. Beal	236
M'Vittie v. Turner	238

Current Topics.

Solicitors' Certificate Duty and War Service.

IT WILL be remembered that at the beginning of the war the Council of the Law Society endeavoured to arrange with the Chancellor of the Exchequer for remission of practising certificate duty in the case of solicitors who were serving with the forces, but the negotiations were unsuccessful (59 SOLICITORS' JOURNAL, 152). Now, however, a more equitable view has been taken at Somerset House, and we print elsewhere a notice that relief will be allowed "in respect of any period during which a solicitor is prevented from attending to his business through absence on active service with the Naval and Military Forces." The notice states the form in which application for relief should be made, and explains the effect of the concession.

The Late Lord Alverstone.

WE ARE glad to call attention to the excellent full-length picture of Lord ALVERSTONE by "Spy," which is published as a cartoon in *Mayfair* for the 22nd inst. The cartoon was drawn from life, and was the last picture painted of the late Lord Chief Justice. The accompanying text contains a sketch by "Junius Junior," which describes him as a "singular example of a prosperous and honourable career in the hardest profession of our times," and there is a short appreciation of him by Lord Justice PHILLIMORE. "During his retirement," says Sir WALTER, "I often visited and corresponded with him. Nothing was more beautiful than the patience with which he, the most active of men, bore enforced inactivity, or the cheerfulness and resignation which he shewed during his ever-increasing infirmities." An esteemed correspondent called our attention recently to the estimate of Lord ALVERSTONE by Mr. A. A. BAUMANN in the *Saturday Review* of 25th December, and from our own recollection it is worth perusal by anyone wishing to get an independent view of Lord ALVERSTONE'S career. It will be remembered that he was very emphatic in his repudiation of the proposal for reprisal by air-raids on German civilians. We notice with surprise that the *Times* has recently opened its columns to correspondence renewing the proposal.

The Military Service Bill in the House of Lords.

WE PRINT elsewhere the text of the Compulsory Military Service—or Conscription—Bill as it was sent to the House of Lords, and with a few verbal changes, this is the form in which it has been passed. The debate in the House of Lords on the second reading was chiefly noticeable for its absence of any real discussion of the principles of the measure. Neither Lord MORLEY, nor Lord LOREBURN, nor Lord PARMOOR took part in it. Lord HALDANE repeated his theory that it is merely a statement of an obligation which exists at common law. This, of course, is more than doubtful, and no responsible person in the present crisis has suggested that conscription could, in fact, be introduced except by Parliament. Further than that we are not concerned here to discuss the principle of the measure, though, no doubt, matters calling for remark will arise out of its administration.

The Military Service Act.

WE EXPLAINED a fortnight ago the main points of the Bill, and as regards them it has not been materially altered. It applies only to unmarried men, and the limits of age are from eighteen on 15th August, 1915, to forty-one on the same date. But two concessions have been made. To be outside the Act a man must have been unmarried or a widower without children dependent on him on 2nd November, 1915, instead of 15th August, and he is outside it if he attains forty-one before the "appointed date"; and provision has been made for referring questions as to the application of the Act to any individual to a civil court, and excluding sentence of death for refusal to join. Section 2, which provides for certificates of exemption, has been modified both as regards occupation in industrial or other work, and as regards special circumstances. Persons being educated or trained for any work of national importance are entitled to exemption, and this will, we presume, apply to all medical students; and exemption may be given "on the ground that serious hardship would ensue if the man were called up for Army Service owing to his exceptional financial, or business obligations, or domestic position." But certificates given on the above grounds must be conditional or temporary only. The question of exemption is to be referred to a Local Tribunal established under the Act instead of a Military Service Tribunal, a change which was obviously necessary. Application for exemption must be made before the appointed date, but a provision has been introduced allowing an extension of time. An important change in Section 3 allows two months after a conditional certificate has expired before the holder is deemed to be enlisted. The exceptions contained in the First Schedule have been somewhat altered, but the alterations do not call for special notice. Under the Second Schedule there will be Local and Appeal Tribunals and a Central Tribunal, the members of the first to be appointed by the local registration authority under the National Registration Act, 1915, and the others by the Crown. In other respects the tribunals and their procedure will be regulated by Order in Council. As regards the death sentence on soldiers, we note that our reading last week of the Attorney-General's statement as to no such sentence having been passed was correct. It was confined to soldiers in this country. There have, it seems, been executions abroad. We are aware, of course, that this is regular under military law, however inhuman the sentence may be, but we should be sorry to think that the country assents to it.

Government Assurances and Statutory Enactments.

WITH REFERENCE to the change in the Military Service Bill, noted above, which excludes the penalty of death in case of failure to join the Army, this is in pursuance of the assurance given by the Attorney-General in the House of Commons which we quoted last week (*ante*, p. 216), and we observed that it should be embodied in the Act, a course which has been adopted. But the same cannot be said of Mr. SAMUEL's assurance (*ante*, p. 228), that meetings advocating the repeal of the Act will not be liable to suppression. The provisions of

the Defence of the Realm Act and regulations as to conduct likely to prejudice recruiting are extremely wide, and, we believe, have been rigorously applied, and it has been pointed out by Mr. HOLFORD KNIGHT, in a letter to the *Daily News* of the 19th inst., that tribunals dealing with offences against the regulations may feel themselves bound by what they conceive to be the law rather than by an assurance of the Government. In this case the assurance has not been incorporated in the Act, and the legal position in the event of meetings being held in the sense suggested is left uncertain. "The constitutional course," says Mr. KNIGHT, "for the Government to follow is to give effect to their intentions by statute. Until that is done, the existing Acts of Parliament mean what they say and (presumably) say what they mean." This seems to be sufficiently clear. But, as we say in another connection, the statute is emergency legislation, drafted and passed in a hurry, and the Government will doubtless do nothing to interfere with such meetings, and will, of course, prevent others from interfering—a police duty which has been somewhat forgotten lately.

The Trading with the Enemy Amendment Act.

ON THE second reading of the Trading with the Enemy Amendment Bill the Solicitor-General very properly observed that the Government had no desire to confiscate enemy property. It had never—though "never" is perhaps too strong—been the practice to do so in this country, and it was sufficient if the State had control of such property so as to keep it safe until it was seen what happened after the war. "When the treatment of British subjects abroad arose we should be able to secure fair treatment for them, or, failing that, to compensate them out of enemy property here." It is surprising, therefore, to find that, in the case of enemy businesses wound up under the Act, the interests of enemy creditors are to be postponed to others. Section 1 (3) provides that the "assets shall, so far as they are available for discharging unsecured debts, be applied in discharging such debts due to creditors who are not enemies in priority to the unsecured debts due to creditors who are enemies." In effect this is a confiscation of enemy property, not for State purposes, for which something might, perhaps, be said, but in order to hand it over to private individuals; for every creditor who profits by this preference does so at the expense of an enemy creditor. To turn to another point, we regret that in the Committee stage the opportunity has not been taken of vesting the power to make winding-up orders and vesting orders in the Court instead of in the Board of Trade. To leave this power to an administrative department goes, we observed last week, very near to confiscation, and we see no reason to alter this opinion. A department works under the pressure of outside opinion, which is often both uninformed and prejudiced. The Court would be free from any such influence. It cannot be too distinctly stated that measures of this kind should be confined to the one object of preventing assistance to the enemy abroad during the war. If carried further they become instruments of trade warfare, and certainly this war of "ideals," in which so many lives are being sacrificed, is not a war to give one belligerent a trade advantage over another. And such an object, if attained, would be only transitory. The objection which we have urged above also applies to the new clause which has been introduced, empowering the Board of Trade to cancel existing contracts with enemies if it appears that they were injurious to the public interest. This is a wholly novel infringement of the well-settled rule that, while contracts which remain at the outbreak of war wholly executory are dissolved, yet contracts which have been partly executed remain valid, though the remedy on them is suspended. The clause is limited to contracts against the public interest, but even so it should be for the Court to determine when an occasion for cancelling the contract has arisen. In Prize Law Great Britain has adhered strictly to the rule that there can be no condemnation except under a judgment of the Court. The present measure should follow the same course, and any action proposed under

it by the Board of Trade should have effect only under judicial order.

The Blockade of Germany.

THE CRUSHING of German trade within this country is a matter remote from the real objects of the war, and various opinions may be held about it. But the crushing during the war of the sea-borne commerce of Germany is a different matter altogether. This is the most legitimate method of ending the war, and is not attended by the sacrifice of life which the land war entails, and which apparently the military authorities view, if not with equanimity, at least with acquiescence. Hence we regard the debate last Wednesday on the blockade of Germany as far more useful and interesting than the discussions on the Trading with the Enemy Amendment Bill. We are not concerned with the attacks in this connection which have been made on the Government by a section of the Press, attacks which carry no weight with those who are conversant with the real bearings of the question. When we read in the *Times* that, by our neglect to enforce the legitimate rights of sea-power, we are weakly permitting the enemy to prolong his resistance, we know that the statement is rhetorical merely. Some other papers it is not necessary to take seriously. But speeches such as those of Mr. LESLIE SCOTT in the House of Commons shew an appreciation of the real difficulties of the subject, and also a desire to help in their solution, and the debate produced a luminous statement from Sir EDWARD GREY of the British sea policy and the mode in which it is being carried out. The whole matter turns, of course, upon the extent to which belligerent interference with neutral trade is either permissible or politic, and neutrals are quite alive to their rights in this matter. It appears that the British answer to the last American Note (*ante*, p. 103) is still under consideration, and will be settled after consultation with the French Government. Incidentally we may express the wish that the Government would publish all communications with Foreign Powers which are necessary to form a judgment on British policy. At present they have to be obtained casually from the newspapers, where, we believe, some are not to be found at all, or else from America, where there is a real attempt to keep the public properly informed. The immediate question is whether the "blockade" can be made more effective, either by greater use of the Order in Council or by notification of a blockade of the usual kind. So far as actual cutting off of supplies from Germany is concerned, there seems to be nothing in the distinction. It has been stated that the proclamation of a legal blockade would conciliate America, but we doubt it. Those who are interested in attacking our policy would find as much fault with a blockade by Notification as with a blockade by Order in Council. Probably the latter is as free from substantial objection as any blockade of the old type which we could establish. As Mr. LESLIE SCOTT pointed out, International Law is a matter of growth, and the Order in Council is as legitimate a growth as the extension of the doctrine of continuous voyage by the United States in the Civil War. On the whole, we imagine the debate will be found to have produced a clearer view of the soundness of the Foreign Office's position, and it is a matter more of legal interest than of practical importance whether it is decided to declare a formal blockade or not.

The Internment of British Subjects.

IN JUNE, 1915, a new set of Defence of the Realm Regulations (59 SOLICITORS' JOURNAL, p. 566) included a regulation (14a) empowering the Home Secretary to intern any person where, in view of his hostile origin or associations, it seemed expedient to do so for securing the public safety or the defence of the Realm. The regulation, we believe, was part of the scheme for stricter internment of suspected persons which Sir JOHN SIMON introduced when he became Home Secretary. We took occasion at the time to question its validity, and we suggested that statutory authority for the regulation should be obtained so as to clear up the point. The Executive, however, preferred to proceed with the internment policy, notwith-

standing the interned person might be a British subject, and to trust to the regulation being valid. The matter has now been settled by the decision of the Divisional Court (Lord READING, L.C.J., A. T. LAWRENCE, ROWLATT, ATKIN, and LOW, JJ.) in *Zadig's case, R. v. Halliday* (*Times*, 21st inst.), in favour of the regulation. The point depends on the construction of section 1 (1) of the Defence of the Realm Consolidation Act, 1914. Under that sub-section regulations may be made by Order in Council for securing the public safety and the defence of the Realm, and by such regulations provision may be made for trial of offences against them by court-martial or otherwise. Whatever the effect of the first words may be, it looks as though, before any person was to be deprived of his liberty, he must be tried for an offence against the Regulations. But the Divisional Court have construed the opening words by themselves, and have given them the utmost latitude. The Regulations must be for securing public safety and defence, and if for this purpose a British subject requires to be imprisoned, then the Regulations may provide accordingly. It is a principle of construction with regard to taxing Acts that they must be construed strictly. It would seem to be *a fortiori* with regard to statutes interfering with personal liberty. In the present case it would have been reasonable, and we should have thought correct, to require express words in the Act, and in their absence to hold the regulation *ultra vires*. But to the Divisional Court it has seemed otherwise.

The Rent and Mortgage Interest Restriction Act.

WE PRINT elsewhere several letters dealing with the Increase of Rent, &c., Act, 1915. One of our correspondents heads his letter "Panic Legislation." In a sense this no doubt is correct, but it must be remembered that the Government, and through the Government the public, have throughout the war been clamouring for special legislation, or special bonuses, designed to meet cases of hardship. This legislation has had to be prepared in a hurry, and since it has dealt with complicated social and business conditions it has naturally failed to provide for all circumstances. But, once passed, the authorities have been content to let it take its chance, and not attempt to make it perfect. Instances of this might be quoted from the Courts (Emergency Powers) Act, 1914, and even the Bill—now, we believe, on the point of passing—introduced last session to amend the Act by overruling *Ziman v. Komata Reefs, &c., Co.* (59 SOLICITORS' JOURNAL, p. 311), and restrict "mortgagee in possession" to mortgages of land, has long been delayed—for the good reason that amendment promised to create fresh difficulties. And so with the Increase of Rent, &c., Act, a measure the operation of which was bound to be attended with difficulties. Its restriction, so far as rent is concerned, to small houses is intelligible, but the same restrictions as regards mortgagees seems to have been introduced through sympathy with rent, and not on principle, and, as Mr. DOWDING points out, relief is equally wanted in the case of mortgages on large houses. Moreover, it seems difficult to draw a distinction between a mortgage on a house of £100 a year and a mortgage on five houses of £20 a year each; yet the Act applies to the latter and not to the former.

Incidental Benefits under the Act.

IN CONNECTION with the same Act "LEX" asks our opinion on the case of a man who, since August, 1914, has taken a house at more than the "standard rent," and now claims to hold at that rent—say £20 instead of £25. We agree that the words of the Act seem wide enough to cover such a case, but surely they were intended to do so. An influx of workers causes rents—treated on an economic basis—to rise, and a new comer finds he has to pay £25 for a house which before the war was let for £20. We have an impression that the Act was passed to meet this case as well as the case of rent being raised against the sitting tenant. In the case to which "LEX" refers there was probably no need for the intervention of the statute, but none the less the tenant gets the benefit of it. So, too, in the cases put by "E. C.," persons appear to be taking advantage of the Act in circumstances to which it should not,

as an emergency measure, apply. No doubt the answer of the draftsman would be that any approximation to actual accuracy of application was impossible. It was only practicable to lay down some general rules and leave them to apply to the just and the unjust alike. In all this legislation the Government has been actuated by good intentions—a recommendation, notwithstanding their proverbial use—and, considering the circumstances, we are not prepared to say that its draftsmen have served it badly. It is a pious opinion that it would have been better to have no legislation and leave war to have its natural effect on business and social life. But that is a hard saying, and some emergency legislation—the initial moratorium, for instance—has been, we believe, distinctly beneficial. We are afraid it is a matter in which we must take the good with the bad, and not look to Parliament to give to legislation of this nature the nicety of the Fines and Recoveries Act.

Use of Handwriting Experts.

SOME INTERESTING observations on the proper and improper use of handwriting experts as witnesses were made by SCRUTTON, J., in the recent case of *Wynstanley v. McCartney, McElroy & Co. (Limited)* (Times, 13th inst.). The evidence of these experts is notoriously untrustworthy, especially in criminal trials, and of late years the Judges at the Central Criminal Court have steadily discouraged resort to it. The usual method of examination is for one side to put two documents to the expert in the box; he identifies them as in similar handwritings, and is then cross-examined by the other side as to his reasons for forming that view. But this, as Mr. Justice SCRUTTON pointed out, is scarcely an expert's function. Judges, jurymen, and other persons of common intelligence can compare letters for themselves and detect resemblances between them. Whether these resemblances are such as to create a presumption of common origin is a matter of inference from the facts, which must depend on many considerations that cannot be reduced to scientific terms. On the other hand, where signatures are concerned, bank clerks, who spend their lives in reading signatures, no doubt acquire an empirical gift for detecting skilful forgeries, but these clerks can seldom give reasons for their belief, and so are of little use as witnesses. There is one case, however, as his lordship pointed out, in which the expert on caligraphy may really help the Court. In the case of lengthy and complicated documents he can detect small peculiarities which other people would overlook, and he can call the attention of the Court to these and thereby help them to compare the documents more accurately than otherwise would be possible. Only in such cases as these, the learned Judge appeared to think, ought handwriting experts to be called and seriously relied upon.

Unclaimed Stock and Dividends.

THE URGENT need of adding to the ways and means of defraying the expenses of the war has prompted the suggestion that this would be a suitable time for the Exchequer to call upon the railway companies to give up any stock in their hands which is unclaimed by the rightful owner and to call upon the banks to furnish an account of all balances which have been unclaimed for the period of six years. This unclaimed property is to be appropriated by the Government, who are to give a receipt enabling the rightful owner, upon proof of his claim, to be fully reimbursed. It is further suggested that this proceeding might be extended to the unclaimed stock in all public companies, and thus it would benefit the Government to the value of millions without any contribution from the taxpayers. It is unnecessary to express any opinion as to the appropriation of all unclaimed property by the Government, though it may be recollected that, under the Courts of Justice Building Act, 1865, a huge sum of money derived from the profit of investments made under the authority of Parliament of unemployed cash balances paid into the Court of Chancery on account of individual suitors was applied towards the cost of the new buildings. But we are disposed to think that an amendment of the

general law relating to unclaimed stock and dividends of corporations and companies would be highly expedient. The National Debt Act, 1870, has elaborate provisions with regard to the unclaimed stock and dividends arising from Government securities. The Companies Consolidation Act, 1908, and the rules thereunder contain further provisions with regard to unclaimed funds and undistributed assets in the hands of a liquidator, and the Bankruptcy Acts make provision for unclaimed dividends or funds in the hands of a trustee in bankruptcy. Some steps could surely be taken towards uniformity in provisions which are framed with the same or a similar object.

The Prosperity of the New York Bar.

THE NEWSPAPERS inform us from time to time that business in the United States is in a prosperous condition, and there has recently been strong evidence of an increase in the wealth of their population. This prosperity appears to have been extended to the American Bar if we may draw any conclusions from the particulars furnished with regard to *The State v. Rockefeller*, a trial now pending in New York in which the question is whether the defendants have been guilty of the offence of monopolizing New England transportation in violation of the Sherman Anti-trust Law. We read in respectful astonishment that it is estimated that the trial has cost upwards of one million dollars, including the expenses of both sides. The fees of counsel for the defence are placed at 400,000 dollars. Two and a-quarter million words of testimony have been taken at a cost of 25,000 dollars for the stenographic transcript for the Government. When we add that the hearing is apparently in full progress, we must admit that English practitioners can only escape from their existing depression by dreams of what may happen after the war.

Workmen's Accidents and Wilful Misconduct.

IT is well known that the Workmen's Compensation Act of 1906 abolished, except in case of temporary disablement, one great safeguard of the employer—namely, the defence that an accident arising "out of and in the course of" the workman's employment, was in fact the result of his "serious and wilful misconduct." But to some extent this plea has been indirectly restored by a view of the Act now taken in a number of cases and finally approved in *Plumb v. Cobden Flour Mills Co.* (1914, A. C. 62), that a workman may by misconduct either repudiate his employment altogether or else add to it a novel risk, so that the accident consequent on such misconduct does not "arise out of" the employment at all, and therefore is not within the protection of the Act. Indeed, by making an unauthorized improvement in the processes at which he works, a workman may so exclude himself.

The House of Lords, in *Herbert (Pauper) v. Samuel Fox & Co. (Limited)* (reported elsewhere), has just exhibited a great difference of opinion in an interesting case of this kind. The appellant was a shunter, employed on a private line of railway connected with the respondents' works. His duty was to keep a look-out when wagons were being shunted by walking in front of the wagons. On the premises was posted a notice which stated that "When railway wagons are being moved by hand or by engine, a look-out man must be in front of the wagons. Any person not obeying this order will be dismissed." The appellant, on the occasion of his accident, instead of going on in front of the wagons, sat on the buffer of the leading wagon, and supported himself there with his shunting pole. The pole slipped and he fell. The wagon passed over his legs and both had to be amputated. The county court judge held that the accident arose out of his employment, and awarded compensation. The Court of Appeal reversed this by a majority, consisting of the Master of the Rolls and SWINFEN EADY, L.J., whereas PHILLIMORE, L.J., dissented, and was in favour of upholding the decision of the county court judge as a finding of fact with which the Court

could not interfere. In the House of Lords two out of five Judges agreed with Lord Justice PHILLIMORE's view—namely, Lord LOREBURN and Lord PARMOOR. But Lords ATKINSON, SHAW, and WRENBURY approved of the majority decision, and so the workman was held to be disentitled to compensation.

Now the Judges were not in disagreement as to the principles which govern a case of this kind. But where they differed was in the view they took of the county court judge's award. The dissenting Judges in both tribunals of appeal all held that his finding was one of fact. The five Judges in the majority held that it was one of law. If it was a finding of law, then all were agreed that it was erroneous. Now, how was the award expressed? Substantially it took this form: "I find that the accident arose in the course of and out of the employment." This, said Lord ATKINSON, amounts to a finding that on the facts proved by the appellant, which must be taken to be admissions by him so far as they tell against him, his case fell within section 1, sub-section 1, of the statute. To determine this the Judge had to construe the statute, and therefore his finding was one of law. The Court could therefore look at the evidence to see if it supported his view. But if the facts admitted by the appellant himself shewed conduct which unquestionably added a novel risk to his employment, the Court was entitled to say that the county court judge must have misdirected himself. All this is very artificial, and one cannot help wishing that the Courts would adopt the sensible rule that when a finding of fact depends, not on the credibility of witnesses, but merely on the reasonable inference to be drawn from proved facts, the finding of fact should be freely open to review by a superior court. Till this is done, hard cases will cause endless quibbles.

The Lincoln's Inn Vines and Fig Tree.

VISITORS to Lincoln's Inn, after dismissing the guide who has duly pointed out to them the chapel, the hall, and the library, and the grey Stone-buildings, and their still unmellowed neighbours of modern brick which have lately replaced nearly all the once charming brickwork known as Old-square, often linger at the corner of New-square to look up at the two vines which, with their intervening fig tree, still wreath the doorways and clothe the walls of two small sets of rooms. Although these doorways are for postal convenience numbered 12 and 13, New-square, the chambers to which they form an entrance are really no part of New-square at all, but of a building some centuries older, one of the remaining blocks of early brickwork, which include the famous gateway in Chancery-lane and extend eastward past the end of the old hall of the inn. They were originally entered, as are still the sets of chambers above them in the same building, by a winding staircase on their eastern side, and no doubt they were structurally separated into their present isolation by some former occupant who saw their fitness for conversion into convenient and independent ground floor rooms, with an entrance of their own from the sunny pavement outside, which has always been the chief thoroughfare for the counsel and solicitors who pass through the Inn.

The actual date of the planting of these vines, or their attendant fig tree, is somewhat uncertain, but it can hardly be doubted that they are at least as old as the original walls of the building on which they grow, and care was evidently taken to preserve them when, many years ago, the chambers were reconstructed, and the new doorways opened for their use as at present. The other buildings numbered in New-square are comparatively modern, and it is known that their site, along with many other parts of the present Inn, was once included in the gardens of a famous Earl of Leicester mentioned in documents of an earlier date than Magna Carta itself. These gardens were renowned for their vines, and it is more than possible that the present vines were actually cuttings from descendants of those famous in the Earl's day. The seasons as they pass bring small growth to the fig tree, which indeed does little more than "beautifully exist," and, although it bears a plentiful crop of leaves every year, it has not, it is believed, within living memory, ever even attempted to bear any fruit. The vines, however, are vigorous still, and seldom fail to bear at least a few bunches of grapes. Hardly a year passes without these pathetic efforts on the part of the old trees

catching the eye of some one who finds in them material for a paragraph in some paper, occasionally with an illustration, and an expression of hope for their possible ripening. Sometimes an enthusiast has ventured on the belief that the grapes may be made into wine, or even that they will, in due course, be served at the dinner table of the Benchers of the Inn, although the fortunes of the Bar have not yet fallen so low that the Benchers have been reduced to this kind of dessert. Some years ago an organised raid of small boys, who had on a Sunday morning eluded the vigilance of the guardians of the Inn, actually succeeded in stripping from some of the lower branches a few tempting bunches of the fruit, but it may be doubted whether even the appetite of a street boy was able to enjoy the smut-laden and unripened little green bullets which were all that they managed to get.

It is curious that the beauty of the foliage of the vines, and the dark shade of the fig leaves, the only green wall-covering in the Inn, has not suggested the planting of other creepers on some of the neighbouring buildings. Many such creepers, *e.g.*, the ampelopsis and the many varieties of the Virginian creeper, thrive well in London, and some of those who know the beauty of the creeper-clad buildings at Oxford and Cambridge in the autumn must have wished that the bare walls and the forbidding and business-like looking buildings in Lincoln's Inn could be brightened by the living verdure of some covering foliage. The buildings of the Inn would particularly lend themselves to such an adornment. Great improvement has been shown of late years in laying out the gardens and grounds of the Inn. The flower beds, and some beautiful old leaden cisterns, recently discovered, are gay with bulbs in spring, and the gardens are kept bright through the summer. A thick group of irises flourishes round the roots of the vines and the fig tree, and the fine plane trees are from time to time trimmed with much skill. For some years past, prior to the war, the lawns were kept as green as lawns can be in London, and the children from the poor courts in the neighbourhood were admitted, in the long hot summer evenings, to the delights of bare feet on the cool grass of the great open space westward of Stone-buildings. Now, and since the beginning of the war, this space has been the drilling ground of large bodies of the Officers' Training Corps. For the most part the grass has disappeared, and conveyancers whose windows overlook the gardens try to bear with patriotic patience the distracting noise which resounds from the garden. But in ordinary times the precincts of the Inn form an oasis of quiet amid the surrounding roar of Holborn and Chancery-lane, and its charm would be much increased if the hard lines and gloom of its huge blocks of buildings could be softened and relieved by the growth of creepers in the spring, and by their mellowing glory in the autumn months.

Reviews.

Income Tax.

INCOME TAX. A SUMMARY OF THE LAW OF INCOME TAX, SUPER-TAX, AND EXCESS PROFITS DUTY UNDER THE FINANCE ACTS, 1915. BY F. G. UNDERHAY, M.A., Barrister-at-Law. Ward, Lock and Co. (Limited). 7s. net.

We have recently printed the text of the last Finance Act, and anyone reading it will appreciate the complications of business transactions with which it deals—especially as regards Excess Profits Duty—and the difficulties which are likely to arise in putting it into operation. We are glad, therefore, to see that Mr. Underhay has so speedily produced a work explaining the scheme under which the Chancellor of the Exchequer expects to do something for the immediate financing of the war. Successive chapters are devoted to Income Tax, to Super-Tax, and to Excess Profits Duty, and under "Income Tax" the general principles of assessment are stated, as well as the recent provisions. The size and scope of the work forbid the printing of the text of all the Income Tax Acts in full; but Appendix I. gives the relevant part of the Acts of 1915, and selections are given from the others; and Appendix IV. gives the recent Official Memorandum as to deduction of income tax. The chapter on Excess Profits Duty contains a useful exposition of this novel scheme of taxation, a scheme which will make many persons puzzle deeply as to what is their accounting period, and the effect it will have on their profits. It may be noted that every person liable to this duty must give notice to the Commissioners before the 31st inst.

Books of the Week.

MARINE LAW.—The Principles of Marine Law. By LAWRENCE DUCKWORTH, Barrister-at-Law. Third Edition. Revised, Re-arranged and Enlarged. Sir Isaac Pitman & Sons (Limited). 7s. 6d. net.

Criminal Appeal Cases.—Reports of Cases in the Court of Criminal Appeal, November 8, 15, 22, 29, December 6, 13, 20, 1915. Edited by HERMAN COHEN, Barrister-at-Law. Vol. XI, Part XI. Stevens & Haynes. 10s. net.

Licensing Law.—Brewing Trade Review. Licensing Law Reports, 1915. Butterworth & Co.; "Brewing Trade Review."

Canadian Law Journal, December, 1915. Vol. LI, No. 13. Canada Law Book Co. (Limited), Toronto.

Law Quarterly Review. Edited by Sir FREDERICK POLLOCK, Bart., D.C.L., LL.D. Stevens & Sons (Limited). 5s. net.

The Conveyancer, February, 1916. The Chancery Press (Limited) 2s. 6d. net.

Correspondence.

Increase of Rent and Mortgage Interest Act.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—The need of the Act at the present time, so far as it prevents the calling in of mortgages, is obvious enough, but I entirely fail to understand why it should have been made to apply only to small properties. It appears to me that owners of large properties need protection to an even greater extent than others. Small property now is in fair demand, and lenders are prepared to lend upon it more readily than upon large. If a mortgage on a small house is called in, it can be replaced.

Consider, however, the case of the owner of large properties. There is not much present demand for houses of this class, and if a mortgage is called in it is difficult, if not impossible, to obtain a fresh advance of the same amount, and in any event the borrower must pay much higher interest, besides incurring heavy survey and legal expenses. Suppose a property owner or builder owns several large houses on all of which there are mortgages. If these are disturbed, the unfortunate borrower is put to great trouble and expense. He may be able to rearrange one or two mortgages at higher rates of interest, but if the process goes on he will stand a very good chance of being ruined.

The mischief is aggravated by the Government borrowing money at 5 per cent. The consequence is that lenders become discontented with, say, 4½ per cent., and call in their money. Unreasonable mortgagees will not leave money on mortgage at 4½ per cent. when they can get 5 per cent. from the Government with absolute security.

There is no doubt that some mortgagees are acting vexatiously, and it is, I submit, absolutely necessary that Parliament should protect all owners of mortgaged property, and particularly builders, from unreasonable mortgagees. The above Act should be made to apply to all properties without distinction.

ARTHUR C. DOWDING.
14, South-square, Gray's-inn, W.C., Jan. 22.

Increase of Rent, &c., Act.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—One effect of this Act which I at least did not anticipate has already come under my notice. A house to which the Act applies was let under agreement for three years from 29th September, 1915, at a greater rent than that which was payable on 3rd August, 1914, by the former tenant. The new tenant, quite a different person from the tenant in occupation on 3rd August, 1914, now says that, as the rent reserved by his agreement is greater than that paid on 3rd August, 1914, the excess is, by force of the statute, not recoverable by the landlord, and that the agreement is no answer to his claim, as the provisions of the statute take effect "notwithstanding any agreement to the contrary." It is not quite easy to see the answer to the tenant's claim on the wording of the statute, as I do not see anything therein limiting its operation to tenancies existing on 3rd August, 1914. But if the tenant's claim be valid, there seems prospect of much trouble. Perhaps you would say a few words on the subject in your next issue.

Jan. 21.

LEX.

Panic Legislation.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—It appears to us that the new Increase of Rent and Mortgage Interest Act is a very ill-digested measure and likely to create much confusion and hardship. At the present moment we have two cases in the office, probably covered by the Act, but both of which would, without doubt, have been made exceptions to it had they been present to the minds of the draftsmen.

One is a case where an agreement for the payment of a higher interest was made on valuable consideration—that is, upon the understanding that the mortgage money should not be called in for a fixed term. The borrower now reverts to the lower interest and trusts to a mortgagee's statutory inability to exercise his mortgage powers during the war to secure the benefit of the fixed term.

In the other case, the trustee in bankruptcy sells his equity of redemption of a mortgage without requiring any covenant on the part of the purchaser to repay the mortgage loan and indemnify the vendor. The purchaser is invited to enter into a separate covenant with the mortgagee as the condition upon which the money shall be allowed to remain, but there is nothing in the Act to show that the mortgagee may exercise his mortgage powers if the purchaser refuses.

E. C.

Jan. 26.

[As to the above letters, see under "Current Topics."—Ed. S.J.]

United Law Clerks' Society and Service Members.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—It will have come to the knowledge of some of your numerous readers that the arbitrators' award issued on an arbitration recently held at the instance of two of our members who are serving in Kitchener's Army upholds the view that on enlistment they became under our Society's rules ineligible to continue their membership. This is a serious matter for the members concerned, and also for the Society as a whole; but all parties are, of course, bound and must abide by the arbitrator's decision, at any rate so long as the present rule remains.

The Committee wish it to be known to the profession, however, that the matter is receiving their most anxious and most serious consideration, and that they hope to call the members of the Society together shortly to consider whether some scheme can be devised whereby the Army men who are adversely affected by the decision can have their position ameliorated to a certain extent and in a manner consistent with the interests of the members generally.

Perhaps you would do us the favour of publishing these few lines accordingly.

MORRIS W. REED, Secretary.

2, Stone-buildings, Lincoln's-inn, W.C., Jan. 26.

The Use of a Codicil.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—In an article on "The use of a codicil" in your issue of January 22nd the writer states that "it seems that if a gift be revoked by codicil the mere revocation of the codicil does not revive that gift." Is not the point covered by section 22 of the Wills Act?

REGINALD F. MATTINGLY.

61, Carey-street, Lincoln's-inn, W.C.

[No doubt this is so, and in *The Goods of Debat* (77 L. T. 374), to the statement of which the remark was appended, was decided in accordance with section 22, though the report does not mention the section. This fact probably explains the form of the remark.—Ed. S.J.]

CASES OF THE WEEK.

House of Lords.

HORLOCK v. BEAL. 6th and 7th December; 21st January.

SHIPPING—MERCHANT SHIP—SEAMEN—WAGES—DETENTION OF SHIP IN ENEMY PORT ON OUTBREAK OF WAR—INTERMENT OF SEAMEN—HAGUE CONVENTIONS, 1907, No. VI., ARTS. 1 & 2—INABILITY OF CREW TO PERFORM ANY SERVICES CONTRACTED FOR IN THE ARTICLES—CESSATION OF OWNER'S LIABILITY FOR WAGES—MERCHANT SHIPPING ACT, 1894 (57 & 58 VICT. c. 60), ss. 134, 158.

Held, that where a British ship is in an enemy port on the outbreak of war, and is detained and her crew interned, the liability of the owner of the ship to pay wages to the crew ends, since the internment of the crew, ipso facto, renders it impossible for them to perform any services contracted for under the articles.

Decision of Court of Appeal (Phillimore, L.J., dissenting) (59 SOLICITORS' JOURNAL, 716; 1915, 3 K. B. 203) reversed.

Appeal by the defendant, the owner of *The Coralie Horlock*, from an order of the Court of Appeal (Phillimore, L.J., dissenting), which affirmed a judgment of Rowlatt, J. The question was whether the detention of a ship which was in an enemy port at the outbreak of war, the crew of which were interned, was "lost," or to such an extent "lost" to her owner within the meaning of section 158 of the Merchant Shipping Act, 1894, that the seaman had ceased to be entitled to

his wages, either on 4th August, 1914, or at some later period. That section provides that "where the service of a seaman terminates before the date contemplated in the agreement by reason of the wreck or loss of the ship or of his being left on shore at any place abroad under a certificate granted as provided by this Act of his unfitness or inability to proceed on the voyage, he shall be entitled to wages up to the period of such termination, but not for any longer period." The plaintiff's husband, Tom Beal, signed articles as second mate on board the defendant's ship, *The Corlie Horlock*, on 21st May, 1914, for a voyage not exceeding two years' duration. On 2nd August *The Corlie Horlock* arrived at Hamburg. She was there on the outbreak of hostilities on 4th August, and was detained by the German authorities at that port, but no proceedings for confiscation or requisition had been taken against her. The crew were subsequently removed from the ship on 2nd November, and were interned at Ruhleben on 8th November. Mrs. Beal instituted an action to recover on the allotment note, on the ground that wages were still due to her husband, which was tried before Rowlatt, J., without a jury, as a commercial cause. He held that the service of the seaman had not been terminated by "loss" of the ship or otherwise, and he gave judgment for the plaintiff for the arrears then due to her up to that date. The Court of Appeal by a majority held that the plaintiff continued entitled to payment, as her husband's right to wages had not been terminated by "loss of the ship" within section 158 of the Merchant Shipping Act, 1894, nor was the contract dissolved by law on the ground that the further prosecution of the venture could not proceed without trading with the enemy. The owner of the ship appealed.

The House, after consideration, allowed the appeal, Lord PARMOOR dissenting.

Earl LOREBURN, in moving that the appeal should be allowed, said the case was one of great importance at the present time. A seaman had the misfortune to be serving on a British ship which entered the port of Hamburg on 2nd August, 1914. The ship was detained by the German authorities when on 4th August war broke out. Ever since that date the ship and the crew had been detained in Germany. It was not known whether the ship had been condemned or not, but it was known that she had been kept and her crew imprisoned. From 4th August till 2nd November they were kept prisoners on their own ship, and on the latter date were removed to other places of confinement. In these circumstances this seaman's wife sued on an allotment note, and her right to recover admittedly depended on whether her husband was entitled to wages. In his lordship's view, the contract of service became impossible from 2nd November, as after that time any hope that there might have been a restoration of the ship to her owner could no longer be entertained. In his opinion, neither party after that date was bound by the contract. He learned with satisfaction that provision was to be made for cases of this kind from public funds. It could not, of course, affect the decision of a court of law, but it was in accordance with the spirit which had always influenced both courts of law and the Legislature in dealing with a deserving class of men. The shipowner in this case had brought it before the courts in order to settle the law, which had been in doubt, and he was not open to any reflection.

Lord ATKINSON gave judgment to the same effect.

Lord SHAW, who also agreed that the appeal should be allowed, said that under The Hague Convention a ship might be detained during the war without paying her owner compensation, or she might be requisitioned and her owner paid compensation. He had grave doubts if Germany would stand by the rules which had been laid down. For himself, he was entirely unable to see his way to hold the seaman to be entitled in law to wages which, through no fault of the owners, he was entirely unable to earn by service; such cases no doubt would take their rank among the many isolating circumstances which demanded remedial attention at the hands of Parliament or the executive power.

Lord PARMOOR dissented. He said the case had been tried on an agreed statement of facts, and it was not permissible to make conjectures in favour of the appellant outside the facts contained in the statement and any inference deducible therefrom. The case appeared to have been argued on the footing that the vessel was detained for a period more or less uncertain, in accordance with Articles 1 and 2 of The Hague Convention, No. 6 of 1907. The respondent's husband must therefore be presumed to be duly earning his wages. To succeed the shipowner had to establish, under sub-section 2 (d) of section 143 of the Merchant Shipping Act, 1894: "by such other evidence as the Court, in their absolute discretion, considered sufficient to shew satisfactorily that the seaman has ceased to be entitled to the wages out of which the allotment is to be paid"; and, in his opinion, he had failed to discharge the onus on him. In his view of section 158, moreover, the ship had not been "lost." The detention of the ship and the internment of the mariners rendered it impossible in fact for Beal to perform the duties of his service as a mariner; but this condition was not brought about by any default on his part, nor was the contingency of being interned provided for in the contract of service. He thought that the claim of the allottee was good, and that up to the date of issue of the writ there was no severance of service under the contract, and consequently that the judgment appealed from should be affirmed and the appeal dismissed.

Lord WRENSFORD read a judgment agreeing that the appeal should be allowed.

Lord LOREBURN said he understood that it had been agreed that the costs of the trial should be paid by the shipowner in any event. With

that their lordships did not interfere. But the appeal would be allowed with costs there and in the Court of Appeal, and judgment entered for the defendant.—COUNSEL, for the appellant, *George Wallace, K.C.*, and *Raeburn*; for the respondent, *F. A. Greer, K.C.*, and *Neilson*. SOLICITORS, *Holman, Birdwood, & Co.*; *Ellis, Davies, Roberts, & Co.*, for *Miller, Taylor, & Holmes, Liverpool*.

[Reported by *ERSKINE REID, Barrister-at-Law.*]

HERBERT v. SAMUEL FOX & CO. (LIM.). 30th November; 24th January.

WORKMEN'S COMPENSATION—ACCIDENT ARISING OUT OF THE EMPLOYMENT—SHUNTER RIDING ON BUFFER CONTRARY TO RULES—ACTING OUTSIDE SPHERE OF EMPLOYMENT—NEW AND ADDED PERIL—WORKMEN'S COMPENSATION ACT, 1906 (6 ED. 7, c. 58), s. 1 (1).

A shunter, whose duty it was to walk in front of or alongside the wagons being shunted when wagons were being pushed by an engine moving tender first, since the engine had some distance to go, got on the buffer of the first of four wagons the engine was pushing, and was seriously injured by falling from it. It was not his duty to ride on a wagon, and the employers' rules strictly prohibited riding on wagons in motion.

The Court of Appeal (Phillimore, L.J., diss.) held that the accident did not arise out of and in the course of his employment and, setting aside an award in favour of the applicant, entered judgment for the respondents.

The workman appealed.

Held, after consideration, by a majority of the House (Earl Loreburn and Lord Parmoor dissenting), that the decision appealed from was right. The rule required a shunter, acting as the look-out man, to walk in front of the wagons so as to be able to warn the engine-driver of danger or obstacles, and therefore by seating himself on the buffer he lost his right to compensation, for the simple reason that the prohibition placed the latter work outside the sphere of his employment.

Decision of Court of Appeal (59 SOLICITORS' JOURNAL, 249; 1915, 2 K. B. 81, 8 B. W. C. C. 94) affirmed.

Appeal by the workman, a lad of nineteen years of age, suing by his father as next friend, in *forma pauperis*, from a judgment of the Court of Appeal (Lord Cozens Hardy, M.R., Swinfen Eady, L.J., Phillimore, L.J., dissenting, which set aside an award in the appellant's favour made by Judge Benson at the Sheffield County Court. The appellant was engaged by the respondents as stoker and shunter on their Stockbridge railway, a private line connecting their works with the main line of the Great Central Railway. His duties were to attach in front of an engine, in charge of an engine-driver, any wagons which required to be moved, and then to walk in front of the wagons in order to keep a proper look out so as to be able to warn the engine-driver if it were necessary to stop the train. It was no part of his duty to get on the wagons at all, and to get on a wagon when moving was, to the lad's knowledge, not only very dangerous, but expressly forbidden. Herbert coupled up four wagons in front of the engine, and instead of walking in front sat sideways on the buffers of the first wagon, having his shunting pole with him. He fell off the buffer and the wheel passed over his legs, which had to be amputated. Judge Benson held that the accident arose out of and in the course of the lad's employment, and awarded him compensation. The Court of Appeal set the award aside, on the ground that the lad imprudently and in disobedience to orders, by mounting a wagon while in motion, had exposed himself to a risk which was outside the sphere of his employment. The rule prohibiting a shunter from riding on a wagon was in these terms: "When railway wagons are being moved by hand or engine a look-out man must be in front of the wagons. Any person not obeying this order will be dismissed." The appellant's evidence was that he got on the front wagon to keep a look out. He admitted that his proper duty as look-out man was to walk in front of the wagon; that it was no part of his duty to get on the wagon; that it was a dangerous thing to ride on the buffer; that he knew it was against the rules to do so; that if the manager saw him riding on the buffer he would be dismissed.

The House, having taken time for consideration, by a majority dismissed the appeal.

Earl LOREBURN, in giving judgment, feared it was inevitable that different minds should reach different conclusions in cases of this kind. Precedents were of little value on such points, for the facts were almost always distinguishable, and reasoning by analogy was dangerous, and the efforts made by courts of law, including that House, to throw light on this difficult Act had often proved disappointing. He could only look at what happened and ask himself, Might not the county court judge reasonably say this injury arose out of the employment? He thought he might. It followed that in his view the conclusion of fact being for the judge alone, this appeal should be allowed.

Lord PARMOOR read a judgment in which he came to the same decision as Lord Loreburn.

Lord ATKINSON was for dismissing the appeal. He confessed that but for the difference of opinion in the Court of Appeal and in that House he should have thought this was an absolutely plain case. The appellant was the look-out man and his proper place was in front of the wagons, and not upon the buffer of one of them. That rule he admitted was not winked at. It was rigidly enforced. Rules such

as these were made more to save the lives and limbs of the workmen than the pockets of the employers. He thought an ill-service was done to the working classes in permitting such rules as these to be disregarded, in that it slackened discipline and encouraged carelessness and rashness, from which they themselves were the greatest sufferers. He agreed with the majority of the Court of Appeal, and in his opinion the present appeal must be dismissed.

Lord SHAW and Lord WRENBURY agreed with Lord Atkinson. Appeal dismissed with such costs as were appropriate to pauper cases.—COUNSEL, for the appellant, *H. T. Waddy and Paley Scott*; for the respondents, *Rigby Swift, K.C.*, and *T. E. Ellison*. SOLICITORS, *Pitman & Sons, for Chambers & Son, Sheffield*; *James B. Somerville, for F. G. & H. E. Smith, Bradford*.

[Reported by *ERSKINE REID, Barrister-at-Law*.]

High Court—Chancery Division.

Re GEORGE CORDING (LIM.). Neville, J. 13th January.

TRADE-MARK—"GNIDROC"—NAME SPelt BACKWARDS—REGISTRATION—TRADE-MARKS ACT, 1905 (5 Ed. 7, c. 15), ss. 3, 9 AND 11.

An "invented word" in sub-section (3) of section 9 of the Trade-Marks Act, 1905, means a fancy word existing only in the inventor's imagination, while the words referred to in sub-sections (4) and (5) of that section mean real words. The word "Gnidroc," which is composed of the letters of the word "Cording" spelt backwards, is a mark within section 3 of the Act.

These were two motions, one by way of appeal from the decision of the learned registrar, and the other to have a trade-mark, "Gnidroc," removed from the register. The applicants were Messrs. J. C. Cording & Co. (Limited), the makers and sellers of waterproof goods, of Piccadilly, London, and the respondents were Messrs. George Cording (Limited), who carried on a similar business in Regent-street, London. The respondents had made application to have the word "Gnidroc" registered as a trade-mark for rubber goods in class 40, but the applicants opposed it, on the ground that this combination of letters was not proper to be registered. The applicants contended that "Gnidroc" was not a proper word to be registered; that it was not an invented word, or indeed a word at all; that at the most it was merely a misspelling or spelling backwards of the word Cording, under which they had themselves carried on business for upwards of seventy-five years. They further submitted that such a registration would be calculated to deceive and to lead persons to buy the waterproof goods of the respondents, instead of those of the applicants. These objections were, however, overruled by the learned registrar, and the word was admitted to the register of trade-marks. The question in dispute turned on the wording of the Act. By section 3 of the Trade-Marks Act, 1905 (5 Ed. 7, c. 15), a "mark" shall include (*inter alia*) a name, signature, word, letter, numeral, or any combination thereof; a trade-mark shall mean a mark used, or proposed to be used, upon or in connection with goods for the purpose of indicating that they are the goods of the proprietor of such trade-mark by virtue of manufacture, selection, certification, dealing with, or offering for sale; a "registrable trade-mark" shall mean a trade-mark which is capable of registration under the provisions of the Act. Section 9 of the Act says that a registrable trade-mark must contain or consist of at least one of certain essential particulars, which are numbered and set out, of which No. 3 is "an invented word or invented words"; and No. 4 is "a word or words" having no direct reference to the character or quality of the goods, and not being, according to its ordinary signification, a geographical name or a surname"; and No. 5 is any other distinctive mark, but a name, signature, or word or words other than such as fall within the four paragraphs which have gone before, shall not, except by order of the Board of Trade or the Court, be deemed a distinctive mark.

NEVILLE, J., after stating the facts, said: I must affirm the decision of the learned registrar. An "invented word" in section 9, sub-section 3, of the Trade-Marks Act, 1905, is distinct from a "word" as used and occurring in sub-sections 4 and 5 of that section. The latter refers to real words, while the former refers to fancy words existing only in the inventor's imagination. In my judgment, the word "Gnidroc" is a mark within section 3 of the Act, because it is a combination of letters; and, if so, it is a distinctive mark though not an invented word. I think, however, that it is an invented word, for it is not a real word, and it makes no difference how the combination of letters is arrived at. Upon the evidence I do not think that the applicants are entitled to the exclusive use of the name "Cording"; but, in any case, the question whether the proposed mark is calculated to deceive will come within section 11 of the Act; and as to that no adequate case has been made out for consideration. The motions are therefore dismissed.—COUNSEL, *T. Terrell, K.C.*, and *J. Ashton Cross*; *D. M. Kerly, K.C.*, and *F. G. Underhay*. SOLICITORS, *Vallance & Vallance*; *Garrard, Wolfe, & Co.*

[Reported by *L. M. MAY, Barrister-at-Law*.]

NATIONAL PROVINCIAL BANK OF ENGLAND (LIMITED).—Lord Inchcape, presiding yesterday at the annual general meeting, said that the business of the bank had proved sound and satisfactory during 1915. The directors had a dividend of 16 per cent. to distribute, as in the case of the previous year. The total profit amounted to £1,024,612, and the balance carried forward £96,776. The report was unanimously adopted.

CASES OF LAST SITTINGS

Court of Appeal.

McVITTIE v. TURNER. No. 2. 29th July.

KINEMATOGRAPH THEATRE—PREMISES NOT LICENSED FOR EXHIBITION OF INFLAMMABLE FILMS—ALLEGATION THAT POLICE VISITS WERE NOT BONA FIDE—ACTION FOR TRESPASS—JUSTIFICATION OF ENTRY—CINEMATOGRAPH ACT, 1909 (9 Ed. 7, c. 30), s. 4.

By section 4 of the Cinematograph Act, 1909, "A constable or any officer appointed for the purpose by a county council may at all reasonable times enter any premises, whether licensed or not, in which he has reason to believe that such an exhibition as aforesaid is being or is about to be given, with a view of seeing whether the provisions of this Act, or any regulations made thereunder, and the conditions of any licence granted under this Act, have been complied with." The plaintiff gave kinematograph exhibitions at premises not licensed for music or for the use of inflammable films. He subsequently introduced a piano-organ, and he alleged that from that time police officers frequented his premises ostensibly for ascertaining if the music given at the exhibitions formed part of the attraction offered the public (in which case a music licence would have been required), but really with the object of ascertaining if inflammable films (which are more economical to use than non-inflammable films) were being exhibited. He further alleged that the police had no locus standi, as they were not constables or other persons appointed for the purpose within section 4 of the Act of 1909. In an action against the chief constable for trespass, the jury found that the police did not enter the building with a bona-fide belief that inflammable films were being used, and they awarded the plaintiff £100.

Held, that the verdict was against the weight of evidence, and there must be a new trial.

Per Swinfen Eady, L.J.: The words in section 4 of the Act of 1909, "A constable or any officer appointed by a county council" are in the alternative, and do not limit the right of entry to such constables as are appointed for the purpose by a county council.

Appeal by David Henry Turner, chief constable of Oldham, from a verdict and judgment given against him in an action by the plaintiff, McVittie, proprietor of the Pop-in Picture Palace, Manchester-road, Hollinwood. The plaintiff acquired certain premises for the purpose of giving kinematograph shows. He failed to obtain a licence for the use of inflammable films, and no licence was required for exhibitions from non-inflammable films. At first he gave exhibitions at which there was no music of any kind, but subsequently he purchased a piano-organ, which played eight tunes. The piano-organ was used without any reference to whether the tune which was the next on the roller fitted with the picture depicted on the screen. So long as the music given at a place of entertainment was ancillary to the entertainment, it was usually held by the licensing authorities that no music licence was required. If, on the other hand, the music was in itself an attraction—if there was an orchestra, for instance, or the music was in harmony with the piece being shown—then a licence was required in accordance with the Acts for granting music licences. The plaintiff's case was, that so soon as he introduced the piano-organ, the police constantly visited the building, not for the purpose of ascertaining if a music licence should have been applied for at all, but to try and find out if inflammable films were being used, and as the police had no reasonable ground for believing that the provisions of the Cinematograph Act, 1909, were being infringed, the presence of the police, although they paid for admission, as constables on duty amounted to a trespass, for which he claimed damages and an injunction. At the trial before Sankey, J., and a jury, at the Manchester Assizes, the jury awarded the plaintiff £100. The defendant now appealed.

SWINFEN EADY, L.J., in giving judgment, said the defendant appealed on two grounds: He said that the verdict was against the weight of the evidence, and that the whole conduct of the trial, especially the summing up, was so unsatisfactory that there should be a new trial. It was conceded by the defendant that the presence of constables in the circumstances at the kinematograph shows would be a trespass unless he could justify his claim to enter. He justified in this way: He said that pictures by means of inflammable films could only be shown publicly in a building licensed according to section 1 of the Cinematograph Act, 1909, which imposed certain regulations. These premises were not licensed, and he was entitled, under section 4, to enter the building if he had reason to believe that inflammable films were being used. [His Lordship read the section (*supra*) and proceeded:] Now it was to be observed that the power of entry was subject to two limitations: (1) the constable must have reason to believe that such an exhibition was or was about to be given, and unless he had reason to believe he was not entitled to enter, and mere suspicion gave him no such right; and (2) the object of his visit must be to see whether the provisions of the Act had been complied with. It was said by the plaintiff that the constable who had a right to enter must be a constable specially appointed for the purpose by a county council, and that the defendant was not such a constable. His Lordship did not take that view: the words used were not "A constable or other officer appointed for the purpose," but "A constable or any officer." The other question the Court had to decide was whether the constable had reason to believe that inflammable films were being used or about to be used at the plaintiff's theatre. [His Lordship read the evidence:] The

evidence given for the defendant appeared to him to be amply sufficient to warrant the police visiting the theatre, with a view of satisfying themselves on this point. There was no complaint as to the way this question was left to the jury. The judge pointed out to them that the police was not justified in acting on mere tittle-tattle—mere gossip. The jury answered the question in the negative. He thought no reasonable man could have so answered it. The jury also answered in the negative the other question left them, namely, Were the police officers sent for the bona-fide purpose of finding out what sort of films were being or were about to be used, and finding out whether the provisions of the Act were being complied with? With regard to that, he thought the summing up was an insufficient direction. Therefore, on both grounds the trial was unsatisfactory, and a new trial must be ordered.

PHILLIMORE and BANKES, L.J.J., gave judgment to the same effect. Appeal allowed.—COUNSEL, for the appellant, Gordon Hewart, K.C., and Oliver; for the defendant, Ernest Wild, K.C., and A. Liddell Bridge. SOLICITORS, Johnson Weatherall & Co., for J. H. Hollsworth, Town Clerk, Oldham; Haslewood, Hare, & Co., for March, Pearson, & Akenhead, Manchester.

(Reported by ESKINE REID, Barrister-at-Law.)

High Court—Chancery Division.

B. ASPINALL'S SETTLED ESTATES. ASPINALL v. ASPINALL.

Neville, J. 14th October.

SETTLEMENT—REAL ESTATE—POWER OF SALE AND REINVESTMENT IN LAND—SALES BY TENANT FOR LIFE—DISSENTING ASSURANCE—LAND AND MONEY ARISING FROM SALE OF LAND—RESETTLEMENT—MONEYS TO BE HELD "AS CAPITAL MONEYS ARISING UNDER THE SETTLED LAND ACTS, 1882 TO 1890"—PERSONALTY OR REALTY—SETTLED LAND ACT, 1882 (45 & 46 VICT. C. 38), s. 22.

Real estates were strictly settled by a will with the usual powers of sale or exchange, and a direction for sale moneys to be reinvested in lands. Upon the property being disentailed and resettled, £15,000 sale moneys were directed to be held by the trustees of the will "as capital money arising under the Settled Land Acts, 1882 to 1890," from the premises thereby settled.

Held (1), that the disentailing assurance had put an end entirely to the limitations and trusts of the settled estates created by the will. (2) That the direction to hold the £15,000 as capital moneys arising under the Settled Land Acts was not sufficient to impress them with the character of land, there being no imperative duty on the trustees to reinvest in land. (3) That the fund, when it vested in the tenant-in-tail in remainder, belonged to him absolutely, and on his death passed to his next of kin.

This summons raised the question (*inter alia*) whether a sum which had not been reinvested in land had been converted into realty by a resettlement, or whether it remained personalty. The facts were as follows:—In 1865 real estates were settled by a will to the use of A for life, with remainder to his first and every other son successively in tail male, with remainders over. The will contained usual powers of sale and exchange, with a direction that the proceeds of sale should be reinvested in lands to be assured to the same uses and trusts as the settled estates. In 1899 the plaintiff, who was A's eldest son and had attained the age of twenty-one years, with the consent of A as protector of the settlement, disentailed and resettled the estate to the use of A for life in restoration of his life estate under the will, with remainder to the use of the plaintiff for life, with remainder to his first and every other son successively in tail male, with remainders over. At this date there was in the hands of the trustees of the will a sum of £15,000, which represented the proceeds of sale of part of the estates that A had from time to time sold under the powers conferred on him as a tenant for life by the Settled Land Acts, 1882 to 1890, and which was liable to be reinvested in land under the trusts of the will. By the same two deeds the £15,000 was disentailed by the plaintiff and A, and directed to be held by the trustees of the will "as capital moneys arising under the Settled Land Acts, 1882 to 1890, from the premises thereby settled." In 1901 the plaintiff married, but the two children subsequently born to him—a daughter and a son—only lived a few hours. In 1913 A died, and the plaintiff took out letters of administration to the estate of his infant son.

NEVILLE, J., after stating the facts, said: I hold that the effect of the disentailing deed is to put an end entirely to the limitations and trusts of the settled estates created by the will. The result is that the £15,000 is, under the trusts of the resettlement, to be held by the trustees as capital moneys arising under the Settled Land Acts, 1882 to 1890; but that direction is not sufficient to impress the fund with the character of land, there being no imperative duty on the trustees to reinvest in land. The principle of *Re Walker* (1908, 2 Ch. 705) applies, and the fund, when it vested in the plaintiff's infant son as tenant-in-tail in remainder, was personalty, and belonged to him absolutely, and on his death passed to the plaintiff as his administrator and sole next of kin.—COUNSEL, C. E. E. Jenkins, K.C., and P. B. Lambert; A. F. Peterson, K.C., and C. Lyttelton Chubb; Dighton Pollock. SOLICITORS, W. J. & E. H. Tremellen, for Baldwin, Weeks, & Baldwin, Clitheroe; Greenfield & Cracknell.

(Reported by L. M. MAY, Barrister-at-Law.)

Re COHEN. COHEN v. COHEN. Joyce, J. 4th November.

SETTLEMENT—ABSOLUTE GIFT—PROVISO AGAINST ABSOLUTE VESTING—SUBSEQUENT TRUSTS NOT EXHAUSTIVE—FAILURE THEREOF—ABSOLUTE GIFT REMAINS.

Where there is an absolute gift, followed by a proviso against absolute vesting and for retention of the funds by the trustees, and the subsequent trusts do not exhaust the absolute interest, but there is a failure of those trusts,

Held, that the proviso only has the effect of cutting down the absolute interests to the extent to which it was necessary to give effect to the trusts and no further, and that the absolute gift accordingly remains.

Hancock v. Watson (1902, A. C. 14) applied.

This was a summons to determine (*inter alia*) whether a certain share of settled leaseholds formed part of the estate of a deceased son of the testator, or whether the settlor was entitled thereto by way of resulting trust for his own use and benefit. By a post-nuptial settlement, dated 11th May, 1894, certain long leaseholds were assigned by the settlor to trustees upon trust to pay the net rents, profits and annual income thereof to the settlor's wife during her life, and after her death as to the said premises and the rents, profits and proceeds of sale thereof and income derivable from such investments in trust for such one or more of the children of the wife and their issue as the wife should by deed or will appoint, and in default of and subject to any such appointment in trust for all and every the children or child of the wife who should be living at her decease, and being male should attain the age of twenty-one years, or being female should attain that age or marry under that age, and if more than one in equal shares. Then followed a substitutional gift in favour of the children living at the wife's death of any child of the wife who predeceased her, the usual hotchpot clause, and the following proviso:—"Provided always, and it is hereby declared, that the share of the said trust premises which each child of the 'wife' who shall be living at the date of these presents shall take under these presents in default of appointment shall not vest absolutely in such child, but shall be retained by the trustees or trustee and held by them or him upon the trusts hereinafter declared concerning the same respectively (that is to say)." Then followed trusts in the usual form for payment of the income "of his or her said share" to each child for life, and after his or her death as to "such share" and the future income thereof for his or her children as he or she should by deed or will appoint, and, in default, for his or her children at twenty-one or marriage. The plaintiffs were the present trustees of this settlement. The wife died on 27th February, 1914, without having exercised the power of appointment. She left eight children, all of whom had attained twenty-one. One of the sons died a bachelor on 16th May, 1915, having duly made his will. The plaintiffs were his executors. Counsel for the plaintiff relied on *Hancock v. Watson* (1902, A. C. 14), and counsel for the settlor relied on *Gompertz v. Gompertz* (1846, 1 Ph. 107) and *Re Richards* (1883, 50 L. T. 22).

JOYCE, J., after stating the facts and reading a part of the settlement, said: Under the trusts for the children it is quite clear that stopping there, and if nothing more had been said, the children would have taken an absolute interest. But then follows the proviso that the share of each child shall not vest absolutely, but shall be retained by the trustees upon certain trusts—trusts which do not exhaust the absolute interest in every event, or provide what is to be done with the share in the event of the child having no child at all. I cannot accept the argument urged in favour of a resulting trust to the settlor, namely, that the proviso meant that the share should not vest in the child at all. The proviso does not say that the share shall not vest in the child, all it says is that the share shall not vest absolutely in the child, but shall be retained upon certain trusts, and there is nothing in what follows to shew that the child is only to take what flowed from the life interest. In my opinion the only effect of the proviso is to cut down the absolute interest of the child under the previous gift to the extent to which it may be necessary to do so in order to effectuate the trusts which followed on after the directions that the share should be retained by the trustees. In the events which have happened I am of opinion that the subsequent trusts having failed, the share belongs to the son's executors.—COUNSEL, T. K. Nuttall; J. Rutherford; R. H. Hodge; B. Brandreth. SOLICITORS, North, Kirk, & Co., Liverpool; Rehder & Higgs.

(Reported by L. M. MAY, Barrister-at-Law.)

Probate, Divorce, and Admiralty Division.

In the Goods of HEYWOOD (Deceased). Bargrave Deane, J. 20th December.

PROBATE—PRACTICE—SOLDIER'S WILL IN FORM OF LETTER—EXCLUSION FROM THE PROBATE OF PASSAGES DEALING WITH MILITARY OPERATIONS—WILLS ACT, 1837 (1 VICT. C. 26), s. 11.

Where a letter, written by a soldier when on actual military service, contained, in addition to passages of a testamentary character, descrip-

tions of military operations to the inclusion of which in the probate the military authorities objected, the Court, in granting probate of the dispositive passages, directed that the remainder of the letter should not be included in the probate.

This was a motion for probate of a letter, containing passages of a testamentary character, but unattested, as the will of a soldier "in actual military service" under the Wills Act, 1837 (1 Vict. c. 26), s. 11. The deceased, who was an officer in the army, was on 8th February, 1915, on active service abroad. On that date he wrote a letter to his father-in-law, in which, after referring to military operations and to private affairs, he dealt with the position in which his wife would be left in the event of his death. The letter contained the following passage:—"All should be ship-shape as regards my possessions. I have made no will, and so what little there is, apart from the marriage settlement, will go to her." From the context of the passage it appeared that the person referred to was the deceased's wife, who was the present applicant. The deceased died on 15th February, 1915, as the result of wounds received in action. His estate consisted of personalty of the value of £839. His father, who was his only next-of-kin, consented to any order which the Court might make. Counsel for the applicant said that the military authorities, who had been communicated with, objected to the inclusion in the probate of any parts of the letter which dealt with military operations. He asked that probate should issue of that passage only in the letter which was of a dispositive character—namely, the passage quoted.

BARGRAVE DEANE, J.—The normal practice of the Court cannot be allowed to prevail over the exigencies of the public service in time of war. In the circumstances, probate may issue only of the passage in the letter which is of a testamentary character, together with such part of the context, including the date of the letter, which must necessarily be included to render that passage intelligible. The rest of the letter need not be included in the probate.—COUNSEL, H. D. GRAZEBROOK, SOLICITORS, Chester, Broome, & Griffiths.

[Reported by CLIFFORD MORTIMER, Barrister-at-Law.]

New Orders, &c.

Metropolitan District Railway Act, 1913.

SPECIAL ACTS (EXTENSION OF TIME) ACT, 1915.

By virtue and in exercise of the powers conferred on them by the Special Acts (Extension of Time) Act, 1915, the Board of Trade hereby order that the period limited by the Metropolitan District Railway Act, 1913, for the exercise of the powers for the compulsory purchase of lands and easements authorized by that Act to be acquired in the county of London, namely in the parish and Metropolitan Borough of Fulham and in the parish of St. Mary, Whitechapel, in the Metropolitan Borough of Stepney, shall be extended for one year from the 15th day of August, 1916.

Dated the 14th day of January, 1916.

W. F. MARWOOD,
An Assistant Secretary, Board of Trade.

War Orders and Proclamations, &c.

The *London Gazette* of 21st January contains the following:—

1. An Appointment, dated 18th January (printed below), of the Army Council.
2. A Foreign Office Notice, dated 21st January, making additions to the list published as a supplement to the *London Gazette* of 21st December, 1915, of persons to whom articles to be exported to Siam may be consigned.
3. Regulations, dated 19th January, for India, under the British Nationality and Status of Aliens Act, 1914.

The *London Gazette* of 25th January contains the following:—

4. A Foreign Office Notice, dated 24th January, making additions or corrections to the lists published as a supplement to the *London Gazette* of 21st December, 1915, of persons to whom articles to be exported to China may be consigned.

The Notice contains the following:—

NOTE.—Questions having arisen as to the connection with, and application to, the British colony of Hong Kong of previous notifications and lists of persons to whom goods to be exported to China may be consigned, it is to be observed that the above-mentioned Proclamation does not apply to the British colony of Hong Kong, and that accordingly persons and bodies of persons trading in that colony are not included in this or any list under the said Proclamation.

The Army Council.

The King has, by Letters Patent under the Great Seal, bearing date the 15th December, 1915, appointed:—

Field Marshal the Right Honourable Horatio Herbert Earl Kitchener of Khartoum and of Broome, K.G., K.P., G.C.B., O.M., G.C.S.I., G.C.M.G., G.C.I.E.,

Lieutenant-General (temporary General) Sir William Robert Robertson, K.C.B., K.C.V.O., D.S.O.,
Lieutenant-General Sir Henry Crichton Slater, K.C.B.
Lieutenant-General Sir John Steven Cowans, K.C.B., M.V.O.,
Major-General Sir Stanley Brenton von Donop, K.C.B.,
Major-General Robert Dundas Whigham, C.B., D.S.O.,
The Right Honourable Harold John Tennant, and
Henry William Forster, Esquire,
to be His Majesty's Army Council.

The Dilution of Labour.

In the House of Commons, on the 21st inst., Mr. Needham asked the Prime Minister whether the Government were experiencing any difficulty in obtaining the necessary supply of skilled labour, especially in the new national workshops, and, if so, what steps the Government proposed to take in order to accelerate the supply of munitions.

Mr. Asquith: "The Government have given this matter the most careful and anxious consideration. They are convinced, after taking into account all other methods of increasing the available supply of labour for munition work, that the adoption of dilution—that is to say, the employment during the war period of semi-skilled and unskilled and female labour on any class of work upon which it can be usefully employed so as to set free skilled workmen for the work which they alone can perform—offers the only prospect of securing a sufficient supply of munitions to enable the war to be brought to a speedy and successful conclusion.

"Any lack of munitions will lengthen the duration of the war, and will exact a heavy toll on the lives of our soldiers. It is quite impossible for foreign supplies to take the place of home production of munitions, since even if these sources of supply could be indefinitely expanded the immense demands thereby entailed, both on our financial resources and on our shipping, would present insuperable difficulties.

"The necessities of the war have been pointed out both to the owners of controlled establishments and to the representatives of the great trade unions, and they have loyally pledged themselves to support the Government in the scheme of labour dilution, the necessity for which has arisen from the national requirements, and not from any demand by employers. Guarantees as to the nature and temporary character of the changes have already been given, and considerable progress has already been made in certain districts to give effect to the policy indicated above, but I regret to say that what has hitherto been accomplished falls lamentably short of the national requirements in the present emergency.

"The Government, accordingly, propose to take steps to bring about this dilution of labour wherever needed in accordance with the necessities of the situation and on the conditions laid down after agreement with the representatives of the workmen in the Munitions of War Act as amended, without further delay. They are issuing instructions to controlled establishments to secure this where this has not been done, and they are sending special representatives to the most important districts to assist in giving effect to their policy.

"I rely confidently on the support, both of employers and of workmen, in a matter which is vital to the successful prosecution of the war.

"In pursuance of the above announcement, the following Commissioners have been appointed to visit the Clyde and Tyne districts for the purpose of applying and carrying into immediate effect the policy of the Government in regard to the dilution of labour."

For the Clyde district:—

Mr. Lynden Macassey, K.C., Chairman,
Sir Thomas Munro, and
Mr. Isaac Mitchell.

Mr. Macassey, says the *Times*, has undertaken a large number of the arbitrations for the Government in industrial disputes, both under the Conciliation Act and under the Munitions of War Act. Recently he was associated with Lord Balfour of Burleigh as a special Commissioner to inquire into differences affecting munition workers in the Clyde district. He has had practical experience in engineering workshops.

Sir Thomas Munro is a well-known public man in the Clyde area. He is the County Clerk of Lanarkshire and holds other public appointments in the county.

Mr. Mitchell is Assistant Industrial Commissioner in the Board of Trade, and has assisted the Chief Industrial Commissioner, Sir George Asquith, in conciliation and arbitration in labour disputes. Mr. Mitchell was a working engineer, and subsequently held many positions in the trade union world, including that of Secretary to the General Federation of Trade Unions.

For the Tyne district:—

Sir George Croydon Marks, M.P., Chairman.
The Right Hon. G. N. Barnes, M.P.
Mr. David James Shackleton.

Sir George Croydon Marks has had an extensive acquaintance with engineering in all its branches. He was himself an apprentice as an engineer in Woolwich Arsenal, and passed through the workshops and drawing office, and afterwards filled various responsible positions with engineering firms in London and the provinces.

Mr. Shackleton is an Insurance Commissioner. He was President of the Trades Union Congress in 1908 and 1909; chairman of the National Labour Party, 1905; and member of Parliament for the

Clitheroe Division, Lancashire, from 1902-1910. He has been a member of various Royal Commissions, and was Labour Adviser to the Home Office before he was appointed an Insurance Commissioner. He has had lifelong association with Labour questions.

Mr. Barnes is member for the Blackfriars Division of Glasgow. He was General Secretary of the Amalgamated Society of Engineers for ten years, and has acted as a member of various Parliamentary Commissions.

The Military Service Act.

The following is the text of the amended Military Service (No. 2) Bill, which, with some slight verbal alterations, received the Royal Assent on Thursday :—

An Act to make provision with respect to Military Service in connection with the present War.

Be it enacted, &c. :—

1. *Obligation of unmarried men to serve.*—(1) Every male British subject who—

(a) on the fifteenth day of August nineteen hundred and fifteen, was ordinarily resident in Great Britain, and had attained the age of eighteen years and had not attained the age of forty-one years; and

(b) on the second day of November nineteen hundred and fifteen was unmarried or was a widower without any child dependent on him;

shall, unless he either is within the exceptions set out in the First Schedule to this Act, or has attained the age of forty-one years before the appointed date, be deemed as from the appointed date to have been duly enlisted in His Majesty's regular forces for general service with the colours or in the reserve for the period of the war, and to have been forthwith transferred to the reserve.

(2) The Army Act (with the exception of section ninety-six thereof, which relates to the claim of masters to apprentices) and the Reserve Forces Act, 1882 to 1907, and any orders and regulations made thereunder, shall apply accordingly to any man who is so deemed to have been enlisted and transferred to the reserve; and if any question arises in any legal proceeding under any of those Acts, orders, or regulations whether any man is a man who is under this section deemed to have been enlisted and transferred to the reserve or not, the court may require the man to give evidence on the question, and if satisfactory evidence is not given to the contrary the man shall be deemed to have been so enlisted and transferred.

Provided that—

(a) where the question whether a man is a man who under this section is deemed to have been enlisted and transferred to the reserve or not is raised on proceedings in respect of an offence alleged to have been committed by the man as a member of the reserve whilst he was a member of the reserve in pursuance of the transfer under this Act, or in respect of any alleged failure to comply with any order calling him up from the reserve for permanent service, that question shall be decided only on proceedings before a civil court; and

(b) no such proceedings shall be instituted except during the continuance of the present war and a period of six months thereafter; and

(c) a man who is deemed to have been enlisted and transferred to the reserve under this section shall not be liable to suffer death in respect of failure to obey an order calling him up from the reserve for permanent service.

(3) Provision shall be made under section twenty of the Reserve Forces Act, 1882, for information being obtained from men who are transferred to the reserve under this section as to preference for naval

service, and the Admiralty shall have the first call on such men in case their services are needed for that purpose.

(4) This section shall apply to any male British subject who since the fifteenth day of August, nineteen hundred and fifteen, has become or hereafter becomes ordinarily resident in Great Britain in the same manner as it applies to a male British subject who was ordinarily resident in Great Britain on the fifteenth day of August, nineteen hundred and fifteen, with the substitution in the case of a man becoming so resident after the appointed date of the thirtieth day after he has become so resident for the appointed date.

2. *Certificates of exemption.*—(1) An application may be made at any time before the appointed date to the Local Tribunal established under this Act by or in respect of any man for the issue to him of a certificate of exemption from the provisions of this Act—

(a) on the ground that it is expedient in the national interests that he should, instead of being employed in military service, be engaged in other work in which he is habitually engaged or in which he wishes to be engaged or, if he is being educated or trained for any work, that he should continue to be so educated or trained; or

(b) on the ground that serious hardship would ensue, if the man were called up for Army Service, owing to his exceptional financial or business obligations or domestic position; or

(c) on the ground of ill-health or infirmity; or

(d) on the ground of a conscientious objection to the undertaking of combatant service;

and the Local Tribunal, if they consider the grounds of the application established, shall grant such a certificate.

The Local Tribunal may allow an application to be made after the appointed date in any case in which it is shown to their satisfaction that the failure to make the application within the required time has arisen owing to the absence of the applicant abroad, or owing to any other cause which appears to the Tribunal to afford a reasonable ground for allowing the application to be so made.

(2) Certificates of exemption from the provisions of this Act may also be granted by any Government Department, after consultation with the Army Council, to men, or classes or bodies of men, in the service or employment of that Department, or, in cases where it appears to the Department that certificates can be more conveniently granted by the Department than by the Local Tribunal, to men or classes or bodies of men who are employed or engaged or qualified for employment or engagement in any work which is certified by the Department to be work of national importance and whose exemption comes within the sphere of the Department.

If any question arises whether any person or body of persons is to be treated as a Government Department, or as a separate Government Department, for the purpose of this provision, or whether any exemption comes within the sphere of one Department or another, the question shall be referred to the Treasury, and the decision of the Treasury thereon shall be final for the purposes of this section.

Where a certificate is granted by a Government Department to a class or body of men, regulations made under this Act with respect to the constitution, functions and procedure of Local Tribunals may provide for the grant of individual certificates to men belonging to that body or class by Local Tribunals in such cases and subject to such provisions as may be prescribed by the regulations.

(3) Any certificate of exemption may be absolute, conditional or temporary, as the authority by whom it was granted think best suited to the case, and also in the case of an application on conscientious grounds, may take the form of an exemption from combatant duties only, or may be conditional on the applicant being engaged in some work which in the opinion of the Tribunal dealing with the case is of national importance.

Provided that a certificate granted on the ground of the continuance of education or training or on the ground of exceptional financial, or business obligations, or domestic position shall be a conditional or temporary certificate only.

HOSPITAL FOR SICK CHILDREN GREAT ORMOND STREET.

CHAIRMAN—ARTHUR LUCAS, Esq.

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BE OBTAINED BY SOLICITORS ON APPLICATION
TO THE ACTING SECRETARY, JAMES MCKAY.

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G. H. MAYNE, Secretary.

No certificate of exemption shall be conditional upon a person to whom it is granted continuing in or entering into employment under any specified employer or in any specified place or establishment.

(4) Where a conditional certificate is granted the conditions upon which it is granted shall be stated on the certificate.

(5) Any Government Department may direct that any certificates granted by or on behalf of that Department before the appointed date as to employment on work for war purposes may be treated as certificates of exemption for the purposes of this Act.

(6) Where a certificate of exemption is destroyed, missing, or defaced, the authority by whom it was granted shall, upon the application of the man to whom it was granted and upon payment of a fee of a shilling, issue a duplicate of the certificate to him.

(7) The Local Tribunal, Appeal Tribunal, and Central Tribunal shall be constituted in accordance with the provisions of the Second Schedule to this Act, and any decision of the Local Tribunal or Appeal Tribunal shall be subject to appeal as provided in that Schedule.

3. *Supplemental provisions as to certificates of exemption.*—(1) A certificate of exemption may be reviewed or renewed at any time by the Local Tribunal or the Government Department, as may be directed by regulations made under this Act with respect to the constitution, functions, and procedure of Local Tribunals, on the application either of the holder of the certificate or of any person generally or specially authorised for the purpose by the Army Council, and may be withdrawn or varied if the authority by whom the certificate is reviewed are of opinion that, in the circumstances of the case, the certificate should be withdrawn or varied.

(2) It shall be the duty of any man holding such a certificate, if the circumstances which led to the granting of the certificate are materially changed, to give notice to the authority mentioned in the certificate that the circumstances are so changed; and if he fails without reasonable cause or excuse to do so, he shall be liable on summary conviction to a fine not exceeding fifty pounds.

(3) Where a certificate of exemption ceases to be in force owing to the withdrawal of the certificate or the failure to comply with the conditions on which the certificate was granted or the expiration of the time for which the certificate was granted, the man to whom the certificate was granted shall, as from the expiration of two months after the date on which the certificate ceases to be in force, be deemed to have been enlisted and transferred to the reserve in the same manner as if no such certificate had been granted unless in the meantime the man has obtained a renewal of his certificate.

(4) If for the purpose of obtaining exemption for himself or any other person, or for the purpose of obtaining the renewal, variation, or withdrawal of a certificate of exemption, any person makes any false statement or false representation, he shall be liable on summary conviction to imprisonment for a term not exceeding six months with or without hard labour.

(5) Where an application has been made by or in respect of any man for a certificate of exemption or for a renewal of such a certificate, he shall not be called up for service with the colours until the application has been finally disposed of.

4. *Short title and commencement.*—This Act may be cited as the Military Service Act, 1916, and shall come into operation on such day as His Majesty may fix by Proclamation, not being more than fourteen days after the passing thereof.

The appointed date for the purposes of this Act shall be the twenty-first day after the day on which this Act comes into operation.

SCHEDULES.

FIRST SCHEDULE.

EXCEPTIONS.

1. Men ordinarily resident in His Majesty's Dominions abroad or resident in Great Britain for the purpose only of their education or for some other special purpose.

2. Members of His Majesty's regular or reserve forces, or of the forces raised by the Governments of His Majesty's Dominions, and members of the Territorial Force who are liable for foreign service or who are, in the opinion of the Army Council, not suited for foreign service.

3. Men serving in the Navy, or the Royal Marines, or who, though not serving in the Navy or Royal Marines, are recommended for exception by the Admiralty.

4. Men in holy orders or regular ministers of any religious denomination.

5. Men who have left or been discharged from the naval or military service of the Crown in consequence of disablement or ill-health (including officers who have ceased to hold a commission in consequence of disablement or ill-health), and, subject to any provision which may hereafter be made by Parliament, men who have been discharged from

the naval or military service of the Crown on the termination of their period of service.

6. Men who hold a certificate of exemption under this Act for the time being in force (other than a certificate of exemption from combatant duties only), or who have offered themselves for enlistment and been rejected since the fourteenth day of August nineteen hundred and fifteen.

SECOND SCHEDULE.

CONSTITUTION OF TRIBUNALS.

1. There shall be a Local Tribunal for each local registration district under the National Registration Act, 1915, in Great Britain, or for any division of any such district which may be adopted for the purpose by the registration authority of the district, consisting of such persons, not less than five and not exceeding twenty-five in number, as may be appointed for the purpose by that authority.

2. There shall be Appeal Tribunals, acting within such areas as His Majesty may appoint, consisting of such persons as may be appointed for the purpose by His Majesty.

3. Tribunals may act through committees appointed by them, consisting of members of the tribunal.

4. There shall be a Central Tribunal for Great Britain consisting of such persons as may be appointed for the purpose by His Majesty.

5. His Majesty may by Order in Council make regulations with respect to the constitution, functions, and procedure of the Local Tribunals, the Appeal Tribunal, and Central Tribunal; and so far as provision is not made for procedure by those regulations, the procedure of the tribunal shall be such as may be determined by the tribunal.

Regulations made under this provision shall contain instructions to the Local and Appeal Tribunals given with a view to securing uniformity of decision and practice amongst the several tribunals.

Any Order in Council under this provision may be revoked or varied by any subsequent Order in Council and any regulations made under any such Order shall, as soon as may be, be presented to Parliament.

6. If any difficulty arises with respect to the constitution of Local Tribunals, or otherwise in relation to the operation of this Act with respect to Local Tribunals, the Local Government Board, or, as respects Scotland, the Secretary for Scotland, may by order make any appointment and do anything which appears to them necessary or expedient for the establishment of those tribunals or for securing the full operation of this Act with respect to those tribunals; and any such Order shall have full effect for the purpose.

APPEAL.

1. Any person aggrieved by the decision of a Local Tribunal, and any person generally or specially authorised to appeal from the decision of that tribunal by the Army Council, may appeal against the decision of a Local Tribunal to the Appeal Tribunal of the area.

2. Any person aggrieved by the decision of an Appeal Tribunal, and any person generally or specially authorised to appeal from the decision of that tribunal by the Army Council, may, by leave of the Appeal Tribunal, appeal to the Central Tribunal.

Serbia's Need.

We are requested to publish the following:—

To avoid any possibility of confusion in the administration of contributions intended for the benefit of the distressed Serbian population, the Serbian Legation requests that subscriptions intended for the Serbian Relief Fund, of which H.M. The Queen is patroness, should be sent to the Earl of Desart, K.C.B., at the offices of the fund, 5, Cromwell-road, South Kensington, S.W.

The Serbian Legation will continue to receive subscriptions for the following Serbian funds:—

1. The Archbishop of Belgrade's Fund for the families of the killed and wounded soldiers.
2. The Society of the Serbian Red Cross.
3. The Parliamentary Commission for the Refugees.
4. The Society of St. Helena for the orphans whose parents have been killed in the war.

All contributions addressed to the Serbian Legation (195, Queen's-gate, S.W., London) for these funds will be gratefully received and acknowledged.

Solicitors' Practising Certificates.

REMISSION OF STAMP DUTY.

On the 6th January, 1916, the Chancellor of the Exchequer stated in the House of Commons that it has been arranged that relief from solicitors' certificate duty will be allowed by the Commissioners of Inland Revenue on application on behalf of the person concerned in respect of any period during which a solicitor is prevented from attending to his business through absence on active service with the Naval and Military Forces.

The Commissioners of Inland Revenue have since intimated that they will be prepared to consider applications for remission of duty accordingly. In ordinary cases the consideration will take place after the expiry of the term for which the certificate has been issued, so that at the present time a request can be made in respect to the duty impressed

on certificates which expired on or prior to the 15th November, 1915. Such request may be for the whole or a proportion of the duty according to the time during which naval or military duties have prevented the transaction of the applicant's legal business.

Every request for relief from the duty must be addressed to the Commissioners of Inland Revenue, and be accompanied by the certificate duly stamped in respect to which relief is claimed. It should be accompanied also by a statutory declaration proving the circumstances.

It must be understood that the arrangement under which duty may be returned does not in any way alter the necessity for persons practising either alone or in partnership holding a practising certificate. The concession refers exclusively to the return of duty which has been paid, and in no way excuses or affects its original payment in cases in which according to law such payment is required, nor does it excuse or affect the necessity for producing certificates to the Registrar when such production is prescribed by statute.

17th January, 1916.

Effect of Liquor Control on Drink and Crime.

In reply to a question by Sir Walter Essex as to the effect of the restrictions of the Central Control Board upon convictions for drunkenness, Dr. Addison says:—

The average weekly convictions for the principal areas scheduled in England, comparing the four weeks ended 19th December with the four weeks preceding the Order, have fallen approximately 50 per cent. The reductions have been as follows:—

North-East Coast area	37 per cent.
Liverpool and Mersey area	46 "
Midland area	63 "
West Riding area	53 "

The figures in Scotland, although less satisfactory, still show a substantial reduction.

An inquiry has recently been held in Glasgow, and I see no reason why, in Scotland, results as satisfactory as those obtained in England should not be achieved.

I cannot at present supply detailed figures showing the convictions for drunkenness with aggravating circumstances, but I am informed that the more serious offences connected with or caused by drunkenness have diminished in almost all areas even more rapidly than the more venial cases.

Law Students' Journal. Calls to the Bar.

The following were called to the Bar on Wednesday night:—

LINCOLN'S INN.—G. C. McF. May.

INNER TEMPLE.—D. A. Miln, LL.B. Edin.; D. B. Somervill, M.A., Oxford; R. I. Gunn, B.A., Oxford; W. E. St. L. Finny, M.D., R. Univ. of Ireland; and C. C. Piercy.

MIDDLE TEMPLE.—G. W. Woodhouse, M.A., Camb., Math. Tripos, 1899, Certificate of Honour, Hilary, 1911; D. Carswell, M.A., Glasgow, II. Classical Honours; H. V. Perera, B.Sc. Lond., First Class Mathematics; Second Lieut. J. L. Jones, R.F.A. (T.); W. E. Cox; W. Lacey;

Second Lieut. D. M. C. Woodruffe Peacock, B.A., Durham, 3/12th London Regiment; J. Connah, B.Sc., London; Simon Nissim, B.A., LL.B., Camb., Honours in Economics and Law; A. S. Leighton.

GRAY'S INN.—A. D. Keith, B.A., Wadham College, Oxford; Roque de Mello, B.A., Downing College, Camb.; A. E. B. Thatcher; E. Lawn, Trinity College, Dublin; E. B. Croasdel; Lieut. H. D. K. Grimston, B.A., Caius College, Camb., T.F. Res.

The above list only contains the names of gentlemen who appear likely to practise in this country.

Obituary.

Mr. William Joseph Fraser.

We regret to announce that Mr. WILLIAM JOSEPH FRASER, the senior partner in the firm of W. J. Fraser & Son, of 78, Dean-street, Soho-square, W., died at his residence, 46, Emperor's-gate, South Kensington, S.W., on the 12th inst., aged seventy.

Mr. Fraser, who was placed first in his final examination, and won the Clifford's Inn prize, was admitted a solicitor at Michaelmas Term, 1866, and has practised ever since that date at the above address, with the exception of twenty-one years, from 1877 to 1898, when he practised at 2, Soho-square, W. Since 1903 he has practised in partnership with his son, Mr. Cecil E. W. Fraser, M.A., under the firm of W. J. Fraser & Son, and the practice will continue to be carried on by Mr. C. E. W. Fraser under the same firm name. The late Mr. W. J. Fraser was one of the Law Society's examiners for about fifteen years.

Mr. William H. Lucas.

Lieutenant WILLIAM HERBERT LUCAS, 8th North Staffordshire Regiment, who died on 21st January of wounds received in France, aged twenty-five years, was the second son of Mr. Herbert Noel Lucas, solicitor, and Mrs. Lucas, of The Chantry, Dronfield, near Sheffield. He was educated at Dover College, and was reading for his final examination in law when war broke out. He joined the Inns of Court O.T.C. on 5th August, 1914, and was gazetted second lieutenant on 8th September, 1914. He was promoted lieutenant on 23rd June, 1915, and left with his battalion for France in July last.

Mr. George A. Allan.

Second Lieutenant GEORGE AWBURN ALLAN, 122nd Heavy Battery, R.G.A., who was killed on 16th January in France, was the eldest son of Major Lewis Forsyth Allan (Johannesburg, Transvaal) R.G.A., commanding Royal Artillery, Sheringham, and grandson of the late Alderman G. A. Allan, J.P., of Wallsend-on-Tyne. He was born at Duddingston, Edinburgh, on 7th December, 1892, and educated at the Johannesburg College, and Bedford Grammar School, and was a student at the Middle Temple. Within a few hours of the outbreak of war he joined in the Royal Engineers (T.F.) as a sapper, and obtained his commission in the R.G.A. on 19th November, 1914. His two brothers are serving in heavy batteries.

LONDON COUNTY AND WESTMINSTER BANK (LIMITED).—The balance-sheet of the above bank for 1915 shows a gross profit of £4,096,327 4s. 5d. The dividend for the year amounted to 18 per cent., and the balance carried forward to £161,584 19s.

W. WHITELEY, LTD.,

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TELEGRAMS "WHITELEY, LONDON."

Legal News.

Appointments.

Mr. H. W. T. BOWYEAR has been appointed to be a Charity Commissioner in succession to the late Mr. A. F. Leach. Mr. Bowyear will retain his office as secretary to the Commission. Mr. Bowyear, who was born in 1852, was at Caius College, Cambridge, and was called to the Bar by Lincoln's Inn. He entered the office of the Charity Commission in 1884 and was an assistant Commissioner from 1900 to 1908, when he became secretary.

Mr. FRANK EVANS has been appointed assistant editor of the *Weekly Notes* (Chancery Division) and Mr. F. O. ROBINSON has also been appointed an assistant editor (King's Bench and Probate Division). The appointments will date from 1st February.

Mr. WALTER L. J. CROSBY, solicitor, a clerk to the Justices at Chertsey, and son of a former Bristol journalist, has been appointed joint clerk to the Bristol magistrates at a salary of £700 per annum. Mr. Crosby was admitted in 1902.

Changes in Partnerships.

Dissolution.

FREDERICK WILLIAM BROADSMITH and JOHN LINDSAY DEUCHAR, solicitors (Broadsmith & Deuchar), Manchester and Knutsford. Jan. 18. [*Gazette*, Jan. 21.]

Information Required.

BEVERLEY.—LOST DEED.—To Solicitors, Bankers, and Others.—Any person having information concerning the original or draft of a deed poll settlement by Mrs. Elizabeth Beverley, late of Headingley, near Leeds, widow, dated 28th October, 1871, and believed to have been prepared by the late firm of Smith & Hopps, or Joseph Hopps, solicitors, Leeds, is requested to communicate with Mr. H. C. Pershouse, solicitor, Wilts and Dorset Bank Chambers, Corn-street, Bristol.

General.

Judge Granger's recovery had on Thursday made such satisfactory progress that he hoped to leave London that day for Scarborough for a change.

Mr. David Aston, aged eighty-six, of Hartwell, Branksome Park, Dorset, formerly of Edgware-road, W., solicitor, left estate of gross value £269,190.

Major Sir William Lennox Napier, 3rd Bat., South Wales Borderers, of Harley-gardens, South Kensington, solicitor, a director of Messrs. Pryce Jones, Ltd., Newtown, who was killed in the Gallipoli Peninsula on 13th August, left unsettled property of gross value £10,488.

Major C. D. Murray, K.C., a well-known member of the Scottish Bar, and commandant of the Edinburgh Volunteer Corps, has been appointed Staff Captain for Scotland to Lord Derby. It is understood that his duties will be concerned chiefly with the working of the local tribunals.

As an outcome of the increase of juvenile crime in Croydon the magistrates have appointed five of their number to deal with all charges against children where a *prima facie* case has been made out at the first hearing. These children's magistrates will sit on Saturdays, and have special assistance from authorities interested in child welfare.

Mr. Henry Lawrence Cripps, of The Grove, Boltons, South Kensington, formerly of Shifford Manor, Oxford, elder brother of Lord Parmoor, and son of the late Mr. Henry W. Cripps, Q.C., lately a partner in the firm of Dyson & Co., solicitors, Westminster, and at one time an Alderman of the London County Council, left estate of gross value £46,780.

Mr. Long, replying in the House of Commons on Tuesday to Mr. Wing and Mr. Chancellor, said:—Under the existing instructions, local tribunals cannot absolutely exempt attested men, though they can relegate them to later groups. It is intended that concessions allowed to men who may come under the Military Service (No. 2) Bill shall also be allowed to attested men, and the instructions will, where necessary, be altered accordingly.

The New York correspondent of the *Times* says that the British Embassy, on 23rd January, issued the following statement:—A distinguished Belgian Jesuit priest lately received by the Holy Father has given the following account of his audience to a Dutch chaplain in the Belgian Army:—"The Pope told me, and told me to repeat it in the trenches to the men, the officers, and even to the King himself, that he considers Belgium has a right to complete reparation from Germany, and that he will never consent to offer his good offices for the re-establishment of peace unless Belgium has all her territories in Europe and Africa restored to her with the plenitude of her liberties and her international rights as they existed before, and this without prejudice to her claim for adequate indemnity and the restitution of all private property."

At the instance of East Coast mayors and others a meeting of representatives of local authorities to consider the Government scheme of insurance against damage by hostile aircraft or bombardment will be held at the Mansion House on Friday, 4th February, at 3 o'clock, under the presidency of the Lord Mayor. The expense of such damage should (it is urged) be borne out of Imperial revenue and not by way of insurance by individuals.

At the Manchester Sessions, on the 20th inst., says the *Times*, seven constables of the Manchester City Police were tried on charges of breaking and entering business premises at night while they were on duty and stealing therefrom, and also of receiving stolen goods. The chief offender was sentenced to three years' penal servitude. Five of the prisoners were ordered to be imprisoned for ten months, nine months, six months, two months, and one month respectively, and one was bound over.

In the House of Commons, on the 21st inst., Mr. Lloyd George, replying to Mr. W. Thorne, who called attention to a fatal lamp explosion at Bootle, caused by persons becoming intoxicated by drinking at home, said:—I am informed that the question of the facilities which should be allowed for the purchase of intoxicating liquor, for off consumption, is at present receiving the careful consideration of the Central Control Board. I understand that there is considerable evidence that existing facilities for hawking intoxicating liquor are acting detrimentally in certain areas.

In the House of Commons, on the 21st inst., Mr. Lloyd George, replying to a question put down by Mr. Fenwick, said:—A soldier employed in munitions works is not liable to military punishment for misconduct of any description whilst actually at work in the factory or workshop to which he has been transferred. Whilst so employed, he will be subject to the same disciplinary measures as are in force for civilian workmen. Where, however, such a soldier commits outside the works a military offence affecting the good order and military discipline of the Army, such as drunkenness in uniform or insubordination, then it is considered that he should be dealt with by a military tribunal.

At the London Munitions Tribunal at Westminster this week, says the *Times*, the general manager of a controlled firm complained that a motor mechanic had infringed the provisions of the Munitions Act by failing to return to his employment after the refusal of the Court to grant him a leaving certificate. For the respondent it was submitted that the power of the Court was limited to refusing the certificate and thereby precluding him from seeking employment elsewhere for a period of six weeks. The President said that the effect of the refusal of the certificate by the Court was not a declaration that the respondent was still in the firm's employ, but that he could not obtain work with any other firm for a period of six weeks. The firm could not increase the jurisdiction of that Court, and the complaint must therefore fail.

In the House of Commons, on Tuesday, Mr. Anderson asked the Prime Minister whether, in view of the legislation now passing through the House, he would also grant facilities for the introduction and discussion of a Bill to make available for the successful conduct of the war all the material resources of the nation by means of the conscription of all surplus wealth and landed estates. Mr. Asquith: I would remind the hon. member that considerable steps have already been taken in the direction he indicates by means of income tax, super-tax, and the excess profits duty. I need hardly add that it may be necessary to impose further burdens of this character. Meanwhile, I cannot anticipate the measures which will be proposed in future Finance Bills by giving the hon. member the facilities for which he asks.

"OLD" Varsity Men will be glad to know that they can still obtain their favourite Lounge Chair, one of the most delightful reminders of College days. On account of its luxurious comfort, remarkable durability and moderate cost, it is ideal for study and smoking-room. Prices from 22s. 6d. to 35s. 6d., according to length. Patterns of the coverings post free. WILLIAM BAKER & Co., LTD., The Broad, Oxford.—(Advt.)

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON					
EMERGENCY		APPEAL COURT		MR. JUSTICE	
ROTA.		No. 1.		NEVILLE	
Monday .. Jan. 31	Mr. Bloxam	Mr. Church	Mr. Goldschmidt	Mr. Synges	Mr. Justice
Tuesday .. Feb. 1	Jolly	Farmer	Bloxam	Borror	Justice
Wednesday .. 2	Greswell	Synges	Farmer	Jolly	Synges
Thursday 3	Leach	Jolly	Church	Bloxam	Goldschmidt
Friday	Borror	Bloxam	Greswell	Leach	Farmer
Saturday 5	Goldschmidt	Greswell			
Date.		MR. JUSTICE		MR. JUSTICE	
SARABAT.		ANTHUR.		YOUNGER.	
Monday .. Jan. 31	Mr. Farmer	Mr. Leach	Mr. Greswell	Mr. Jolly	Mr. Justice
Tuesday .. Feb. 1	Synges	Goldschmidt	Church	Greswell	PETERSON.
Wednesday 2	Bloxam	Church	Leach	Borror	Jolly
Thursday 3	Goldschmidt	Greswell	Borror	Synges	Greswell
Friday	Leach	Jolly	Synges	Farmer	Bloxam
Saturday 5	Church	Borror	Jolly		

The Property Mart.

Forthcoming Auction Sales.

February 3.—Messrs. H. E. FOSTER & CRANFIELD at the Mart, at 2:30 Evening &c. (see advertisement, back page, this week).

Bankruptcy Notices.

London Gazette.—FRIDAY, Jan. 21.

RECEIVING ORDERS.

HORNER, ALFRED EDWIN, Clement's In, Insurance Clerk High Court Pet Dec 23 Ord Jan 18	
BOSHER, GEORGE EDWARD, Fox In, Palmer's Green, Elec- trical Agent Edmonton Pet Jan 19 Ord Jan 19	
BUDDEY, JAMES COLE, Darnall, Sheffield, Watchman Sheffield Pet Jan 17 Ord Jan 17	
CHADWICK, THOMAS WRIGLEY, Stockport, Cheshire, Auctioneer Stockport Pet Jan 19 Ord Jan 19	
DUNSTON, ARCHIBALD, Burnley, Draper Burnley Pet Jan 17 Ord Jan 17	
FULLER, FREDERICK WILLIAM, Combs, Suffolk, Dealer Bury St Edmunds Pet Jan 17 Ord Jan 17	
GARNER, JOHN, Stapely, Nantwich, Dealer Nantwich Pet Jan 17 Ord Jan 17	
HAWTREY, RUPERT, Dulwich, Surrey High Court Pet Dec 20 Ord Jan 19	
HORNER, MARIA GEORGINA, Wakefield Wakefield Pet Jan 17 Ord Jan 17	
HORNER, RICHARD LLOYD, Wakefield Wakefield Pet Jan 17 Ord Jan 17	
HOWELL, WILLIAM, Llandudno, Licensed Victualler Bangor Pet Jan 18 Ord Jan 18	
JONES, ERNEST HUGHES, Llywypia, Glam Pontypridd Pet Jan 19 Ord Jan 19	
LARSEN, GEORGE EDGE, Etwell, Derby, Farmer Derby Pet Jan 15 Ord Jan 15	
LAST, EDWARD, Woburn Sands, Bucks, Coachbuilder Northampton Pet Jan 17 Ord Jan 17	
LEE-WARNER, LAUNCELOT DANIEL SEPTIMUS, Cambridge sq, Warwick sq High Court Pet Oct 29 Ord Jan 19	
LUBASH, EMANUEL, SOLOMON BLACK, and BERTHA WEISS- MANN, Hackney rd, Hackney, Blouse Manufacturers High Court Pet Jan 19 Ord Jan 19	
MALLEY, JOHN FISHER, Liverpool, General Merchant Liverpool Pet Dec 16 Ord Jan 18	
MASHFORD, FRED, Sheffield, Bricklayer Sheffield Pet Jan 18 Ord Jan 18	
MOSELEY, PERCY THOMPSON, York York Pet Jan 15 Ord Jan 15	
RECLAIR & SON I M., East Ham, Essex, Coal Merchants High Court Pet Dec 23 Ord Jan 17	
TOWLE, JOHN ALFRED Long Eaton, Derby, Lace Manufac- turer Derby Pet Jan 19 Ord Jan 19	
VAUGHAN, HENRY, Fonthill rd, Finsbury Park, Builder High Court Pet Dec 20 Ord Jan 17	
WEDGEWOOD, ARTHUR, and JOSEPH WEDGEWOOD, Darling- ton, Tailors Middlesbrough Pet Jan 15 Ord Jan 15	

FIRST MEETINGS.

BOARD, JOHN WILLIAM, Wa'mor, Kent, Riding Master Jan 29 at 11.30 Off Rec, 68a, Castle st, Canterbury	
BOSHER, ALFRED EDWIN, Clement's In, Insurance Clerk Feb 1 at 11 Bankruptcy bldgs, Carey st	
COLLIER, WALTER, Birmingham, Assistant Packer Jan 31 at 11.30 Buskin chmrs, 191, Corporation st, Birmingham	
FULLER, FREDERICK WILLIAM, Combs, Suffolk, Dealer Feb 1 at 12.30 Off Rec, 86, Princes st, Ipswich	
GARNER, JOHN, Nantwich, Chester, Cattle Dealer Jan 18 at 12 Off Rec, King st, Newcastle, Stafford- shire	
HAWTREY, RUPERT, Dulwich, Surrey Jan 31 at 12 Bankruptcy bldgs, Carey st	
HEBNET, CHARLES PERCIVAL, 'Caversham av, Palmer's Green, Clerk Feb 1 at 11 14, Bedford row	
HORNER, MARIA GEORGINA, Wakefield Jan 31 at 11.30 Off Rec, 21, King st, Wakefield	
HORNER, RICHARD LLOYD, Wakefield Jan 31 at 11 Off Rec, 21, King st, Wakefield	
JAMES, ARTHUR JAMES Luton, General Dealer Jan 29 at 12 Off Rec, The Parade, Northampton	
LEE-WARNER, LAUNCELOT DANIEL SEPTIMUS, Cambridge sq, Warwick sq Jan 31 at 11 Bankruptcy bldgs, Carey st	
LUBASH, EMANUEL, SOLOMON BLACK, and BERTHA WEISS- MANN, Hackney rd, Hackney, Blouse Manufac- turers Feb 1 at 1 Bankruptcy bldgs, Carey st	
MCCALLISTER, JOHN ARTHUR, Scunthorpe, Lincoln, Traveller Jan 31 at 11 Off Rec, 24, Bond st, Leeds	
MOSELEY, PERCY THOMPSON, York Jan 31 at 3 Off Rec, The Red House, Duncombe pl, York	
SAVILLE, JOSEPH HENRY, Staithe, nr Huddersfield, Piano Dealer Jan 23 at 2.45 Law Society, Imperial arcade, New st, Huddersfield	
RECLAIR & SON I M., Lancaster rd, East Ham, Coal Mer- chants Feb 2 at 12 Bankruptcy bldgs, Carey st	

LONDON COUNTY & WESTMINSTER BANK

(ESTABLISHED IN 1838.)

LIMITED.

HEAD OFFICE:
41, LOTHBURY, E.C.

CAPITAL £14,000,000, IN 700,000 SHARES OF £20 EACH.

PAID-UP CAPITAL £3,500,000. RESERVE £4,000,000.

The Rt. Hon. The VISCOUNT GOSCHEN, Chairman,

WALTER LEAF, Esq., Deputy-Chairman,

Joint General Managers.

F. J. BARTHOPE,

J. W. BUCKHURST,

Secretary.
A. A. KEMPE.

BALANCE SHEET, 31st DECEMBER, 1915.

LIABILITIES.			ASSETS.		
	£	s. d.		£	s. d.
CAPITAL—Subscribed ..	£14,000,000		CASH—		
700,000 Shares of £20 each, £5 paid ..	3,500,000	0 0	In hand and at Bank		
RESERVE ..	4,000,000	0 0	of England ..	23,250,541	15 3
CURRENT AND DEPOSIT ACCOUNTS ..	106,938,701	1 5	Money at Call and		
CIRCULAR NOTES, LETTERS OF CREDIT, COMMISSION LOANS, AND OTHER AC- COUNTS, including provision for con- tingencies ..	2,222,325	14 11	Short Notice ..	5,141,897	5 9
ACCEPTANCES FOR CUSTOMERS AND OBLIGATIONS under Treasury Minute of 17th November, 1915 ..	5,022,402	8 5	BILLS DISCOUNTED ..		28,392,439 1 0
ENDORSEMENTS ON BILLS NEGOTIATED ..	72,853	0 0	*INVESTMENTS—		
REBATE ON BILLS not due ..	63,502	5 8	Consols and 4½ per cent, War Loan (of which £2,050,576 is lodged for Public Accounts, and under Treasury Minute of 17th No- vember, 1915), and other Securities of, or guaranteed by, the British Government	82,156,711	7 0
PROFIT AND LOSS BALANCE, as below ..	476,584	19 0	Indian Government Stock, and Indian Government Guar- anteed Railway Stocks and Deben- tures ..	960,277	18 11
			Colonial Government Securities, British Corporation Stocks, and British Railway Debenture Stocks ..	953,274	11 0
			Other Investments ..	1,473,661	11 8
					35,532,925 8 7
			LONDON COUNTY AND WESTMINSTER BANK (PARIS) LIMITED—		
			4,000 £20 Shares fully paid ..		200,000 0 0
			16,000 £20 Shares £7 10s. paid ..		
			ADVANCES TO CUSTOMERS AND OTHER ACCOUNTS (including pre-mora- torium Stock Exchange Loans) ..		30,941,201 17 6
			LIABILITY OF CUSTOMERS FOR ACCEPTANCES, &c., as per contra ..		5,022,402 8 5
			BILLS NEGOTIATED, as per contra ..		72,853 0 0
			BANK AND OTHER PRE- MINES (at cost, less amounts written off) ..		1,782,663 18 3
					£122,786,269 9 5
					£122,786,269 9 5

Dr.			PROFIT AND LOSS ACCOUNT.			Cr.		
	£	s. d.		£	s. d.		£	s. d.
To Interest paid to Customers ..	1,436,706	0 2	By Balance brought forward from 31st December, 1914 ..			160,112	3 3	
" Salaries and all other Expenses, in- cluding Income Tax and Auditors' and Directors' Remuneration ..	1,472,234	2 10	" Gross Profit for the year, after making provision for Bad Debts and Con- tingencies, and includ- ing Rebate brought forward from 31st Dec. last ..			4,096,327	4 5	
" Rebate on Bills not due, carried to New Account ..	63,502	5 8						
" Interim Dividend of 9 per cent. paid in August last ..	315,000	0 0						
" Amount written off Investments, and further provision for Depreciation ..	472,412	0 0						
" Further Dividend of 9 per cent., pay- able 1st February next (making 18 per cent. for the year) £315,000 0 0								
" Balance carried forward ..	161,584	19 0						
	476,584	19 0						
	£4,236,439	7 8					£4,236,439	7 8

GOSCHEN,
WALTER LEAF,
ALFRED DENT, } Directors.F. J. BARTHOPE,
J. W. BUCKHURST,
T. J. CARPENTER, } Joint General
Managers.
Chief Accountants.

AUDITORS' REPORT.

We have examined the above Balance Sheet and compared it with the Books at Lothbury and Lombard Street, and the Certified Returns received from the Branches.

We have verified the Cash in hand at Lothbury and Lombard Street and at the Bank of England and the Bills Discounted, and examined the Securities held against Money at Call and Short Notice, and those representing the Investments of the Bank.

We have obtained all the information and explanations we have required, and in our opinion the Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs according to the best of our information and the explanations given to us, and as shown by the Books of the Company.

FRED. JOHN YOUNG, F.C.A., } Auditors.
G. E. BENDELL, F.C.A., }

LONDON, 17th January, 1916.

TIPPING, HENRY, Wokingham, Berks, Innkeeper's Manager Feb 1 at 11.30 14, Bedford row
 VANNER, GEORGE BARKER, Gateshead, Cycle Dealer Feb 1 at 11 Off Rec, 20, Mosley st, Newcastle upon Tyne
 VAUGHAN, HENRY, Fonthill rd, Finsbury Park, Build Feb 2 at 11 Bankruptcy bldgs Carey st
 WEDGEWOOD, ARTHUR, and JOSEPH WEDGEWOOD, Darlington, Tailors Jan 23 at 12 Off Rec, Court chmbrs, Albert rd, Middlesbrough

ADJUDICATIONS.

BONNER, GEORGE EDWARD, Fox In, Palmer's Green Electrical Agent Edmonton Pet Jan 19 Ord Jan 19
 BUDDEY, JAMES COLE, Darnall, Sheffield, Watchman Sheffield Pet Jan 17 Ord Jan 17
 CHADWICK, THOMAS WRIGLEY, Heaton Norris, Lancs, Auctioneer and Valuer Stockport Pet Jan 19 Ord Jan 19
 COLLINS, WALTER, Birmingham Birmingham Pet Dec 30 Ord Jan 17
 FROST, ARTHUR, Regent st High Court Pet Nov 1 Ord Jan 19
 FULLER, FREDERICK WILLIAM, Combs, Suffolk, Dealer Bury St Edmunds Pet Jan 17 Ord Jan 17
 GARNER, JOHN, Stapely Nantwich, Dealer Nantwich Pet Jan 17 Ord Jan 17
 HORNER, MARIA GEORGINA, Wakefield Wakefield Pet Jan 17 Ord Jan 17
 HORNER, RICHARD LLOYD, Wakefield Wakefield Pet Jan 17 Ord Jan 17
 HOWELL, WILLIAM, Llandudno, Licensed Victualler Bangor Pet Jan 18 Ord Jan 18
 JONES REES HUGHES, Liwynypia, Glam Pontypridd Pet Jan 19 Ord Jan 19
 KNIGHT, ARTHUR ROBERT, Gloucester ter, Onslow gdns, Auctioneer High Court Pet July 29 Ord Jan 19
 LABAN, GEORGE EDGE, Etwell, Derby, Farmer Derby Pet Jan 15 Ord Jan 15
 LAST, EDWARD, Woburn Sands, Bucks, Coachbuilder Northampton Pet Jan 17 Ord Jan 17
 LE GROS, FRANCIS, Hounslow, Builder Brentford Pet Aug 25 Ord Jan 19
 LITTLEJOHN, DAVID, Wellington rd, St John's Wood High Court Pet Oct 22 Ord Jan 19
 MASHFORD, FRED, Sheffield, Bricklayer Sheffield Pet Jan 18 Ord Jan 18
 MOSLEY, PERCY THOMPSON, York York Pet Jan 15 Ord Jan 15
 RUSSELL, J B, Southborough, Kent Tunbridge Wells Pet Nov 16 Ord Jan 19
 TOWLE, JOHN ALFRED, Long Eaton, Derby, Lace Manufacturer Derby Pet Jan 19 Ord Jan 19
 WEDGEWOOD, ARTHUR, and JOSEPH WEDGEWOOD, Darlington, Tailors Middlesbrough Pet Jan 15 Ord Jan 15
 WILSON, WILLIAM JOHN EDWIN, Queen st, Cheapside, Contractor High Court Pet Jan 14 Ord Jan 18
 WOODARD, HENRY JAMES, East Ham, Essex, Coal Merchant High Court Pet Dec 23 Ord Jan 19

Amended notice substituted for that published in the London Gazette of Oct 2, 1914.

BOTTOMS, JOHN GEORGE, Blackheath, Kent, Mining Engineer Greenwich Pet June 4, 1914 Ord Sept 29, 1914

London Gazette.—TUESDAY, Jan. 25.

RECEIVING ORDERS.

BARKER, JOHN THOMAS, Shipley, Yorks, Wholesale Draper Bradford Pet Jan 21 Ord Jan 21
 BOWEN, STEPHEN, Derl, Glam, Collier Merthyr Tydfil Pet Jan 22 Ord Jan 22
 CANALI, FRANK, Carlton st, Regent st High Court Pet June 14 Ord Jan 21
 DYER, HENRY, Sherwill, Devon, Market Gardener Barnstaple Pet Jan 20 Ord Jan 20
 HUGHES, CHARLES MORELAND CULLINGHAM, Aldgate, High Court Pet Apr 28 Ord Jan 21
 JONES, REES and DAVID JONES, Seven Sisters, Glam, Builders Neath Pet Jan 8 Ord Jan 21
 KEARSEY, ROBERT ALFRED, Twyford, Berks, Gentleman Reading Pet Sept 3 Ord Jan 19
 LENNOX, WILLIAM, Kingston upon Hull, Saddler Kingston upon Hull Pet Jan 20 Ord Jan 20
 MORTAGUE, J, Sloane ter, Sloane st High Court Pet Oct 29 Ord Jan 12
 PETERSON, ALBERT, Coborn rd, Bow, Cigarette Box Manufacturer High Court Pet Dec 9 Ord Jan 21
 RATLEY, DAVID, Grange rd, Bermondsey Butcher High Court Pet Jan 20 Ord Jan 20
 SANDERS, WALTER, Warrington, Fish and Fruit Dealer Warrington Pet Jan 21 Ord Jan 21
 SEGGER, GEORGE EDWARD, Attleborough, Norfolk, Baker Norwich Pet Jan 21 Ord Jan 21
 THOMPSON, ALFRED, Newcastle upon Tyne, Estate Agent Newcastle upon Tyne Pet Jan 22 Ord Jan 22
 WHITWORTH, SAMUEL, Sowerby Bridge, Yorks, Fish Fryer Halifax Pet Jan 21 Ord Jan 21
 WILLIS, WILLIAM ARTHUR, Richmond gdns, Shepherd's Bush, Publican High Court Pet Dec 14 Ord Jan 20
 YOUNG, ALFRED GEORGE, Porth, Glam, Chauffeur Pontypridd Pet Jan 22 Ord Jan 22

FIRST MEETINGS.

BARKER, JOHN THOMAS, Shipley, Yorks, Wholesale Draper Feb 3 at 11 Off Rec, 12, Duke st, Bradford
 BETHWAITE, ISAAC GREENHOW, Barrow in Furness, Motor Mechanic Feb 4 at 11.30 Off Rec, 16, Cornwalls st, Barrow in Furness
 BUDDERY, JAMES COLE, Darnall, Sheffield, Watchman Feb 1 at 12 Off Rec, Figtree in, Sheffield
 CANALI, FRANK, Carlton st, Regent st Feb 3 at 11 Bankruptcy bldgs, Carey st
 DAVY, HERBERT, Upwell, Cambridge, Baker Feb 2 at 12.30 Off Rec, 8, King st, Norwich
 DYER, HENRY, Sherwill, Devon, Market Gardener Feb 2 at 3.30 94, High st, Barnstaple
 GOODWILL, JANIE CAROLINE, Margate Feb 2 at 12 Off Rec, 68A, Castle st, Canterbury
 HOWELL, WILLIAM, Llandudno, Licensed Victualler Feb 2 at 12 Crypt chmbrs, Chester
 HUGHES, CHARLES MORELAND CUNNINGHAM, Aldgate Feb 2 at 12 Bankruptcy bldgs, Carey st
 JONES, REES HUGHES, Liwynypia, Glam Feb 7 at 11.15 Off Rec St Catherine's chmbrs, St Catherine's st, Pontypridd
 LAST, EDWARD, Woburn Sands, Bucks, Coachbuilder Feb 1 at 12 Off Rec, The Parade, Northampton
 LENNOX, WILLIAM, Kingston upon Hull, Saddler Feb 2 at 11.30 Off Rec, York City Bank chmbrs, Lowgate, Hull
 MASHFORD, FRED, Sheffield, Bricklayer Feb 1 at 12.00 Off Rec, Figtree in, Sheffield
 PERRY, MARY ELIZABETH, Pensance Feb 5 at 12 Off Rec, 12, Princess st, Truro
 PETERSON, ALBERT, Coborn rd, Bow, Cigarette Box Manufacturer Feb 2 at 1 Bankruptcy bldgs, Carey st
 RATLEY, DAVID, Grange rd, Bermondsey, Butcher Feb 3 at 12 Bankruptcy bldgs, Carey st
 STANFORD, CHARLES EDWARD, Margate, Dairyman Feb 2 at 11.15 Off Rec, 68A, Castle st, Canterbury
 RUSSELL, J B, Southborough, Kent Feb 2 at 12 Off Rec, 12A, Marlborough pl, Brighton
 SMITH, CHARLES WILLIAM, Moseley, Birmingham, Insurance Company's Manager Feb 4 at 11.30 Bank chmbrs, 101, Corporation st, Birmingham
 UNDERHILL, SIDNEY ERNEST, Wotton under Edge, Glos Beer Dealer Feb 1 at 12 Off Rec, Station rd, Gloucester
 WHITWORTH, SAMUEL, Sowerby Bridge, Yorks, Fish Fryer Feb 2 at 11.15 County Court House, Freetown st, Halifax
 WILLIS, WILLIAM ARTHUR, Richmond gdns, Shepherd's Bush, Publican Feb 3 at 1 Bankruptcy bldgs, Carey st
 YOUNG, ALFRED GEORGE, Porth, Glam, Chauffeur Feb 5 at 11.15 Off Rec, St Catherine's chmbrs, St Catherine's st, Pontypridd

ADJUDICATIONS.

BARKER, JOHN THOMAS, Shipley, Yorks, Wholesale Draper, Bradford Pet Jan 21 Ord Jan 21
 BOWEN, STEPHEN, Derl, Glam, Collier Merthyr Tydfil Pet Jan 22 Ord Jan 22
 CHEFFINS, HAROLD WILLIAM JOSHUA, Seaford, Sussex Boarding House Proprietor Lewes Pet Nov 30 Ord Jan 22
 CHILTON, JOHN EDWARD BYERS, Darlington, Durham, Coal Merchant Stockton on Tees Pet Dec 19 Ord Jan 19
 DYER, HENRY, Sherwill, Devon, Market Gardener Barnstaple Pet Jan 20 Ord Jan 20
 GARDNER, WALTER JAMES, Unlands nr Swansea, Dairyman Swansea Pet Dec 4 Ord Jan 21
 HERBERT, CHARLES PERCIVAL, Caversham av, Palmer Green, Clerk Edmonton Pet Oct 2 Ord Jan 21
 LENNOX, WILLIAM, Kingston upon Hull, Saddler Kingston upon Hull Pet Jan 20 Ord Jan 20
 MACKINTOSH, WILLIAM MACDONALD, Egremont, Chester Liverpool Pet Dec 7 Ord Jan 21
 MONTAGU, JOHN, Sloan ter, Sloan st High Court Pet Oct 29 Ord Jan 12
 RATLEY, DAVID, Grange rd, Bermondsey, Butcher High Court Pet Jan 20 Ord Jan 20
 SANDERS, WALTER, Warrington, Fish and Fruit Dealer Warrington Pet Jan 21 Ord Jan 21
 SEGGER, GEORGE EDWARD, Attleborough, Norfolk, Baker Norwich Pet Jan 21 Ord Jan 21
 WANNER, GEORGE BARKER, Gateshead, Cycle Dealer Newcastle upon Tyne Pet Nov 24 Ord Jan 19
 WHITWORTH, SAMUEL, Sowerby Bridge, Yorks Fish Fryer Halifax Pet Jan 21 Ord Jan 21
 YOUNG, ALFRED GEORGE, Porth, Glam, Chauffeur Pontypridd Pet Jan 22 Ord Jan 22

Amended Notice substituted for that published in the London Gazette of Dec 10.

BRIGHT, LEIGH COURTAULD, Drayton gdns, London High Court Pet Nov 22 Ord Dec 8

THE LICENSES INSURANCE CORPORATION AND GUARANTEE FUND, LIMITED,

24, MOORGATE STREET, LONDON, E.C.

ESTABLISHED IN 1890.

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The Corporation also insures risks in connection with FIRE, CONSEQUENTIAL LOSS, BURGLARY, WORKMEN'S COMPENSATION, FIDELITY GUARANTEE, THIRD PARTY, &c., under a perfected Profit-sharing system.

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